

## Sources and Uses of Funds for Universities, Health-Related Institutions, Lamar State Colleges & Texas State Technical Colleges FY2008

January 2009

Revised July 2012

**Planning and Accountability** 



#### **Texas Higher Education Coordinating Board**

A.W. "Whit" Riter III, CHAIR Tyler Fred W. Heldenfels IV, VICE-CHAIR Austin Elaine Mendoza, SECRETARY OF THE BOARD San Antonio Charles E. "Trey" Lewis III, STUDENT MEMBER OF THE BOARD Houston Laurie Bricker Houston Joe B. Hinton Crawford Brenda Pejovich **Dallas** Lyn Bracewell Phillips Bastrop Robert W. Shepard Harlingen Robert V. Wingo El Paso

Raymund A. Paredes, COMMISSIONER OF HIGHER EDUCATION

#### Mission of the Coordinating Board

The Texas Higher Education Coordinating Board's mission is to work with the Legislature, Governor, governing boards, higher education institutions and other entities to help Texas meet the goals of the state's higher education plan, Closing the Gaps by 2015, and thereby provide the people of Texas the widest access to higher education of the highest quality in the most efficient manner.

#### Philosophy of the Coordinating Board

The Texas Higher Education Coordinating Board will promote access to quality higher education across the state with the conviction that access without quality is mediocrity and that quality without access is unacceptable. The Board will be open, ethical, responsive, and committed to public service. The Board will approach its work with a sense of purpose and responsibility to the people of Texas and is committed to the best use of public monies. The Coordinating Board will engage in actions that add value to Texas and to higher education. The agency will avoid efforts that do not add value or that are duplicated by other entities.

The Texas Higher Education Coordinating Board does not discriminate on the basis of race, color, national origin, gender, religion, age, or disability in employment or the provision of services.

### **Statements of Sources and Uses of Funds**

#### for

# Universities, Health-Related Institutions, and Lamar State Colleges and Texas State Technical Colleges FY 2008

Introduc	ction	1
	Association of College and University Business Officers (NACUBO) Functional egories	2
Backgro	ound Funding Information for Higher Education	3
Glossary	y of Terms	7
Tab 1	University Institutions Statewide Summary	
Tab 2	The University of Texas System Institutions  The University of Texas at Arlington The University of Texas at Austin The University of Texas at Dallas The University of Texas at El Paso The University of Texas - Pan American The University of Texas at Brownsville The University of Texas of the Permian Basin The University of Texas at San Antonio The University of Texas at Tyler	
Tab 3	Texas A&M University System Institutions  Texas A&M University Texas A&M University at Galveston Prairie View A&M University Tarleton State University Texas A&M University - Corpus Christi Texas A&M University - Kingsville Texas A&M International University West Texas A&M University Texas A&M University - Commerce Texas A&M University - Texarkana	
Tab 4	University of Houston System Institutions University of Houston University of Houston - Clear Lake	

University of Houston – Downtown University of Houston – Victoria

#### **Tab 5 Texas State University System Institutions**

Lamar University – Beaumont Sam Houston State University Texas State University - San Marcos Sul Ross State University

#### Tab 6 Texas Tech University System

Texas Tech University
Angelo State University

#### Tab 7 University of North Texas System

University of North Texas

#### **Tab 8 University Non-System Institutions**

Midwestern State University Stephen F. Austin State University Texas Southern University Texas Woman's University

#### **Tab 9 Health-Related Institutions Statewide Summary**

#### Tab 10 Health-Related Institutions

The University of Texas Southwestern Medical Center at Dallas The University of Texas Medical Branch at Galveston The University of Texas Health Science Center at Houston The University of Texas Health Science Center at San Antonio The University of Texas M.D. Anderson Cancer Center The University of Texas Health Center at Tyler Texas A&M University System Health Science Center University of North Texas Health Science Center at Fort Worth Texas Tech University Health Sciences Center

#### Tab 11 Lamar State Colleges & Texas State Technical Colleges Statewide Summary

#### **Tab 12 Lamar State Colleges & Texas State Technical Colleges**

Lamar Institute of Technology Lamar State College - Orange

Lamar State College - Port Arthur

Texas State Technical College - Harlingen

Texas State Technical College - West Texas

Texas State Technical College - Marshall

Texas State Technical College - Waco

### Statements of Sources and Uses of Funds for

# Universities, Health-Related Institutions, and Lamar State Colleges and Texas State Technical Colleges FY 2008

#### Introduction

The Coordinating Board collected information from the Fiscal Year (FY) 2008 Annual Financial Reports of public universities, health-related institutions, Lamar State Colleges, and Texas State Technical Colleges. This data represents an All Funds portrayal, providing all sources and uses of funds available to the individual universities in FY 2008. System administrations are not addressed.

These spreadsheets and charts were first developed in 2004 at the request of the Joint Interim Select Committee on Higher Education for FY 2003 financial data, and they have been prepared every year since. The presentation format was developed after numerous discussions with legislative staff, university representatives, and Coordinating Board staff. The pie charts are based on data extracted from the summary worksheets that immediately follow the charts. The summary sheets show the net result of all sources and uses of funds. For example, in the summary worksheet, tuition and fees are presented net of scholarships discounts. To facilitate the comparison between institutions, an amount per full time student equivalent (FTSE) has been provided in the summary worksheet.

The detailed spreadsheet that follows the summary spreadsheet provides the calculations for the net amounts captured on the summary sheet and show a breakdown by fund group (e.g., Education and General, Designated, Auxiliary, Restricted, etc.). With the requirement from the Coordinating Board to submit information by fund group, the methodology used to record tuition discounts has become a significant issue. While there remains some inconsistency in the way the universities have reported tuition discounts and allowances in the detailed worksheet, the summary worksheet and the charts – because they show the net amounts – provide comparable and consistent results.

Detailed footnotes are included. Any material entry for "Other" sources or uses of funds is explained in the footnotes.

The categories of uses shown on the pie charts reflect modified National Association of College and University Business Officers (NACUBO) functional categories that are defined at the beginning of the report followed by a glossary of terms.

## National Association of College and University Business Officers (NACUBO) Functional Categories

**Operating expenses** (i.e. Uses) - Expenses paid to acquire goods and services provided in return for operating revenues and to carry out the mission of the institutions.

Operating expenses for public annual financial reports normally include depreciation expense as recently required by the Governmental Accounting Standards Board (GASB). However, depreciation has been excluded from this analysis. Capital outlay from current funds has been substituted as an operating expense to make this analysis more consistent with reports for fiscal years prior to 2002.

The operating expenses are presented by National Association of College and University Business Officers (NACUBO) functional categories:

**Instruction -** Funds used for all activities that are a part of an institution's instruction program to include faculty salaries, academic departmental operating expenses, and support staff salaries. **Research -** Funds used for activities specifically organized to produce research outcomes.

**Public Service -** Funds used for activities that are established primarily to provide non-instructional services beneficial to those external to the institution.

**Academic Support -** Funds used primarily to support services for an institution's primary mission of instruction, research, and public service. This may include technical support, academic administration, and the retention and display of educational materials.

**Student Services -** Funds used for activities whose primary purpose is to contribute to the students' emotional and physical well being outside the context of the formal instruction program. Included are funds used for the admissions and registrar offices.

**Institutional Support** - Funds used for items such as central executive level management, fiscal operations, administrative data processing, human resources; and records, logistical activities and activities concerned with community and alumni relations.

**Operation and Maintenance of Plant -** Funds used for the operation and maintenance of the physical plant, such as custodial services, landscape and ground maintenance, and utilities.

**Scholarships and Fellowships -** Funds used for scholarships and fellowships in the form of grants to students.

#### **Background Information for Higher Education**

#### **Overview**

All public institutions of higher education except community colleges and the Texas A&M University System College of Dentistry receive funding for construction and other capital purposes through the Permanent University Fund (PUF) or the Higher Education Assistance Fund (HEAF).

Institutions in The University of Texas System and the Texas A&M University System benefit from the PUF except for those shown below:

Texas A&M University - Corpus Christi Texas A&M International University Texas A&M University - Kingsville Texas A&M University - Commerce West Texas A&M University Texas A&M University - Texarkana The University of Texas at Brownsville The University of Texas - Pan American

These institutions and all others outside The University of Texas and Texas A&M Systems receive funding from the HEAF.

The amount of funds allocated for each PUF institution is determined by the Boards of Regents of The University of Texas System and the Texas A&M University System each year. The allocation of HEAF funds to the other institutions is determined by the Legislature and may be revised every five years.

#### **Permanent University Fund**

The Permanent University Fund (PUF) is a public endowment providing support to 21 institutions of The University of Texas and Texas A&M Systems, including the health-related institutions of both systems and the Texas A&M land grant research and service agencies. The PUF was established in the Texas Constitution of 1876 through the appropriation of land grants previously given to The University of Texas at Austin plus one million acres. An additional one million acres was given in 1883 and today the PUF owns approximately 2.1 million acres of land, most of which is located in 24 West Texas counties. Mineral revenues from this land, primarily oil and gas royalties, remain part of the permanent endowment and are invested. Today, most of the PUF assets are securities held by the fund. Distributions from total return on all investment assets of the PUF are deposited to the Available University Fund (AUF). The University of Texas System Board of Regents establishes the amount (within Constitutional provisions) of the total return to be distributed for authorized purposes. Of the amount distributed, two-thirds is appropriated to The University System.

The AUF is used for three primary purposes: 1) to pay interest and principal due on PUF bonds that are issued to provide construction dollars at 21 of the institutions of The University of Texas and Texas A&M Systems, 2) to provide support for a wide range of programs intended to develop excellence at The University of Texas at Austin, Texas

A&M University at College Station, and Prairie View A&M University, and 3) to provide for the expenses of the two respective system administrations.

The PUF is managed by the Board of Regents of The University of Texas System. The University of Texas System contracts with the University of Texas Investment Management Company (UTIMCO), a nonprofit investment organization, for day-to-day management of the PUF, as well as other university investments.

At the end August 2008, net investment assets of the PUF had a market value of \$11.4 billion. For Fiscal Year 2009, The University of Texas System Board of Regents has approved distribution of \$530.9 million to the AUF for appropriation by the Legislature to The University of Texas System and Texas A&M University System.

#### **Higher Education Assistance Fund and Higher Education Fund**

Amendments to the Texas Constitution in 1984 and 1993 allow the Legislature to provide appropriations to universities, health-related institutions, and Texas State Technical College System institutions that do not receive PUF income. This appropriation, known as the **Higher Education Assistance Fund (HEAF)**, is used for many of the same purposes as the PUF. The institutions can acquire land; construct, repair, and rehabilitate buildings; and purchase capital equipment and library materials with HEAF funds. From 1986 through 1995, the Legislature appropriated \$100 million in HEAF funds each year. The annual appropriation increased to \$175 million each year beginning in 1996. Beginning FY 2008, the annual Appropriation increased to \$262.5 million each fiscal year.

Based on the 1984 amendment, the Legislature also created a dedicated endowment fund, known as the **Higher Education Fund (HEF)**, in 1996 for the benefit of non-PUF institutions. Each year between 1996 and 2001, the HEF endowment received annual appropriations of \$50 million. Starting in FY 2002, the \$50 million appropriated to the HEF endowment was reduced by the amount of interest earned by the HEF, and a corresponding amount was transferred to the Texas Excellence Fund for the benefit of HEAF-eligible institutions. The \$50 million annual appropriation to the HEF Endowment was discontinued in FY 2004.

The State Constitution requires that investment returns of the HEF be credited back to the fund until the fund balance reaches \$2 billion. As with the PUF, the corpus of HEF is not spent. Each year after the HEF balance reaches \$2 billion, annual appropriations to the HEAF will end, and 10 percent of the income from investments will be added back to the fund and become part of the corpus of the HEF. The remainder of the annual income, if any, will be appropriated to HEAF institutions.

#### **Two Major Types of Tuition**

The two major types of tuition are commonly referred to as "statutory" and "designated" tuition.

**Statutory Tuition** is the tuition rate set by the Legislature for Texas-resident students. The fall 2007 and fall 2008 rate was \$50 per semester credit hour (SCH) for the year of this publication (FY 2008).

**Designated Tuition (Fiscal Years 1998 through 2003)** - In 1997, the 75th Legislature renamed the Building Use Fee, which was first authorized in 1969, as Designated Tuition. University governing boards had the authority to set Designated Tuition at any level equal to or less than the Statutory Tuition set by the Legislature. Amounts collected are not applied toward Legislative appropriations. The universities retain this money without affecting their Legislative appropriations.

**Designated Tuition (beginning September 1, 2003)** - Designated tuition was "deregulated" by the 78th Legislature. University governing boards have the authority to set tuition rates at any level considered necessary for the effective operation of the institution. Amounts collected are not applied toward Legislative appropriations, but are retained by the institutions. With tuition deregulation is a requirement that 20 percent of the proceeds from Texas resident undergraduate rates greater than \$46 per SCH be set aside for student financial aid and forgivable loan programs.

#### **Auxiliary Enterprises Fees**

Auxiliary enterprises furnish services to students, faculty, or staff and charge a fee related to, but not necessarily equal to, the cost of the services. The distinguishing characteristic of most auxiliary enterprises is that they are managed as self-supporting activities. Examples include intercollegiate athletics, student health services, food services, student housing, and parking and traffic enforcement. Examples of fees include room and board fees, parking permit fees, and student service fees. No educational and general funds appropriated to universities in the General Appropriations Act may be expended on auxiliary enterprises, unless specifically authorized in the Act.

### Sources (includes all operating funds received of any nature, including E&G revenues, described as follows):

**Education & General (E&G)** revenues include the following:

- Unrestricted Current (General) Funds are earned by, or appropriated, or contributed free from any restrictions imposed by donors, payers, or outside agencies as to their use. This group includes, but is not limited to, state appropriations.
- 2. **Designated Funds** are otherwise unrestricted current funds which are designated by governing boards for specific institutional purposes.
- 3. **Restricted Funds** may only be expended for specific purposes set by donors or other outside agencies. These may be used for operating purposes if that is one of the designated specific purposes. Restricted revenues are reported in the year in which they are expended.
- 4. **E&G** revenues may also include Auxiliary Enterprises revenue.

### Uses (includes all funds of any nature expended, including E&G uses described as follows):

#### **Operating Uses, including E&G Uses,** are reported in 10 categories:

Instruction
Research
Public Service
Academic Support
Student Services
Institutional Support
Operation and Maintenance of Plant
Scholarships and Fellowships
Capital Outlay
Other Expenses (this is explained in the footnotes when it is material)

**Non-operating sources and uses of funds** are shown separately at the bottom of the analysis. (For consistency in reporting, bond proceeds received by the four non-system institutions that have not been expended in the current year are excluded from this analysis. These funds are normally held by university system administrations, which are not shown in this report.)

#### **Tuition Revenue Bonds**

Tuition Revenue Bonds (TRBs) originated with the Higher Education Facilities Bond Program of 1971. The original legislation, with subsequent amendments, is codified as V.T.C.A., Education Code, Sec. 55.01-55.25. The program originally authorized the regents of Texas Tech University, The University of Texas at Austin, Texas A&M University, University of Houston and Pan American University (now The University of Texas-Pan American) to issue revenue bonds up to a specified amount (an aggregate of \$242.5 million) for construction of new campus and facilities. The bonds are backed by tuition pledged from the specified institutions. Since then, all general academic, health-related institutions, state and technical colleges have been authorized by the Legislature at various times to issue specific amounts of Tuition Revenue Bonds.

From the inception of the program through FY 2003, the Legislature has chosen to substitute General Revenue Fund appropriations for the tuition required to meet principal and interest repayment obligations on these bonds. In the FY 2004-05 biennium, the general revenue fund appropriations for this purpose were, for the first time, reduced below the level required to substitute fully for tuition in meeting debt service requirements (\$263 million). Partial funding continued in the FY 2006-07 biennium when \$375 million was appropriated toward debt service on Tuition Revenue Bond. Funding for the FY 2008-09 biennium is \$666.6 million.

#### **Glossary of Terms**

Definitions for terms used in describing the categories of Operating Sources and Operating Uses are briefly described below:

#### **Operating Sources**

- State of Texas
  - State Appropriations Appropriations spending authority received from the Legislature for the institution for the current fiscal period
  - State Grants & Contracts Appropriations for specific grants and contracts
  - Research Development Funds The Research Development Fund was established by the Legislature to promote increased research capacity at general academic teaching institutions. Funding awards are made on the Commissioner's recommendations, which are based on the results of a competitive review by institutions representatives. Funds may only be expended for defined purposes.
  - Texas Competitive Knowledge Fund The Texas Competitive Knowledge Fund is appropriated out of General Revenue and shall be expended to support faculty for the purpose of instructional excellence and research.
  - Higher Education Assistance Funds (HEAF) Total spending authority for the current period for the constitutional appropriation for acquiring land with or without permanent improvements, constructing and equipping buildings or other permanent improvements, major repair or rehabilitation of building or other permanent improvements and acquisition of capital equipment, library books, and library materials at eligible institutions and agencies of higher education.
  - Available University Fund Excellence Earnings received from investments of the Permanent University Fund (PUF). Earning are used for three primary purposes: 1) to pay interest and principal due on PUF bonds that are issued to provide construction dollars at 21 of the institutions of The University of Texas and Texas A&M Systems, 2) to provide support for a wide range of programs intended to develop excellence at The University of Texas at Austin, Texas A&M University at College Station, and Prairie View A&M University, and 3) to provide for the expenses of the two respective system administrations.
- Student & Parent
  - Tuition & Fees (Net) Current Year Totals of Student Tuition and Fees paid by students and parents after reduction by waivers, remissions, and exemptions or scholarship discounts and allowances.
- Federal Government
  - Federal Grants & Contracts Operating revenue grants and contracts received through federal legislative acts.
- Professional Fees Revenues for colleges and universities derived from the fees charged by the professional staffs at health institutions as part of the Medical Practice Plans. Examples of such fees could include doctors' fees for clinic visits, medical and dental procedures, professional opinion and anatomical procedures, such as analysis of specimens after a surgical procedure, etc.

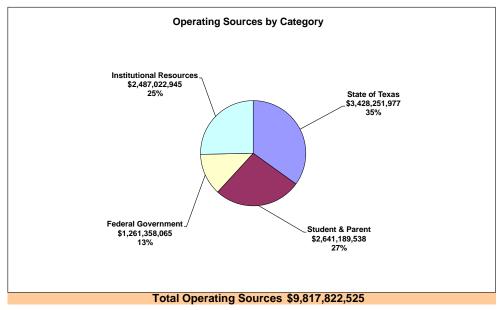
- **Hospitals and Clinics** Revenue associated with the operations of hospitals and clinic operations.
- Institutional Resources
  - Endowment & Interest Income Revenue derived from investments
  - Local government Grants Operating revenue grants and contracts received from local governmental entities
  - Private Gifts & Grants Operating revenue grants and contracts received from individuals, corporations, and non-profit entities not associated with a governmental entity
  - Sales & Services Includes (1) revenues that are related incidentally to the conduct of instruction, research, and public service and (2) revenues from activities that exist to provide an instructional and laboratory experience for students that incidentally create goods and services that may be sold. For Health-Related Institutions, it includes revenues generated from non-professional fees and miscellaneous income, e.g. reimbursement for long distance charges, collections for photocopy services, lab fees, computer services, rental of microscopes, etc.
  - Net Auxiliary Enterprises Revenues derived directly from the operation of auxiliary enterprises themselves. Auxiliary enterprises are activities that furnish a service to students, faculty, or staff and charge a fee that is directly related to, although not necessarily equal to, the cost of the service (e.g. dormitories, dining halls, and bookstores). The activity is managed as essentially selfsupporting.
  - Other Income Any operating revenue that does not fall within one of the above categories should be included here.

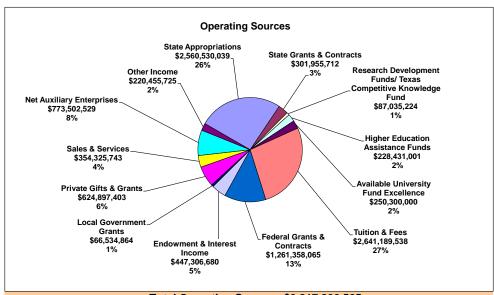
#### **Operating Uses**

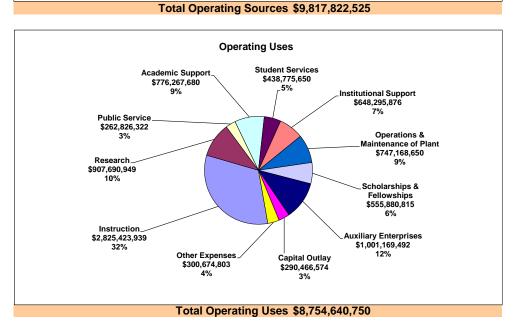
- Instruction Expenses for all activities that are part of an institution's instruction program. Expenses for credit and non-credit courses, for academic, occupational, vocational and technical instruction, for remedial and tutorial instruction and for regular, special, and extension session should be included. Includes expenditures for departmental research and public service that are not separately budgeted, and expenditures for departmental chairpersons, in which instruction is still an important role.
- Research All expenses for activities specifically organized to produce research outcomes. Expenses include either internally or externally sponsored research, but must be separately budgeted.
- Public Service Expenses for activities that are established primarily to provide non-instructional services beneficial to individuals and groups external to the institution.
- Hospitals and Clinics Expenses associated with the operations of hospital and clinic operations.
- **Academic Support** Expenses primarily to provide support services for the institution's primary missions instruction, research, and public service. It includes the following: (1) galleries, (2) academic administration (deans' salaries and office expenses), (3) technical support (computer services, audio-visual information...), (4) separately budgeted support for course and curriculum development, etc.

- **Student Services** Expenses for offices of admissions and registrar and those activities whose primary purpose is to contribute to the students' emotional and physical well being and to his/her intellectual, cultural, and social development outside the context of the formal instruction program.
- Institutional Support Expenses for (1) central executive level management and long-range planning of the entire institution; (2) fiscal operations; (3) administrative data processing; (4) space management; (5) employee personnel and records; (6) logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; (7) support services for faculty and staff that do not operate as auxiliary enterprises; and (8) activities concerned with community and alumni relations, including development and fundraising.
- Operations & Maintenance of Plant Expenses for the operation and maintenance of physical plant, net of amounts charged to hospitals and independent operations.
- **Scholarships & Fellowships** Expenses for scholarships and fellowships from restricted and unrestricted funds in the forms of grants to students either from selection by the institution or from an entitlement program.
- **Auxiliary Enterprises** Expenses of activities that furnish a service to students, faculty, or staff and charge a fee that is directly related to, although not necessarily equal to, the cost of the service (e.g. dormitories, dining halls, and bookstores).
- **Capital Outlay from Current Fund Sources** Expenditures for the construction or acquisition of capital assets funded from current funding sources.
- **Other Expense** Expenses for activities not directly related to the basic services performed by the institution, which do not fall within one of the above categories.

# **University Institutions Statewide Summary**







<b>SUMMARY WORKSHEET FY 2008</b>	Amount	Per FTSE		
Institution FTSEs			42	9,673.25
Operating Sources				
State of Texas				
State Appropriations	\$	2,560,530,039	\$	5,959
State Grants and Contracts - Restricted		301,955,713		703
Research Development Funds		87,035,224		203
Higher Education Assistance Funds		228,431,001		532
Available University Fund Excellence (See FN8) Subtotal	\$	250,300,000 3,428,251,977	\$	583 7,980
Gubiotai	Ψ	3,420,231,977	Ψ	7,300
Student & Parent				
Tuition - net	\$	1,689,795,073	\$	3,933
Fees - net		951,394,466	_	2,214
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	2,641,189,538	\$	6,147
Federal Government				
Federal Grants and Contracts - Restricted	\$	1,261,358,065	\$	2,936
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	447,306,681	\$	1,041
Local Government Grants - Restricted	·	66,534,864	•	155
Private Gifts and Grants - Restricted		624,897,403		1,454
Sales and Services		354,325,743		825
Net Auxiliary Enterprises		773,502,529		1,800
Other Income (See FN3)		220,455,725		513
Subtotal	\$	2,487,022,945	\$	5,788
Total Operating Sources	\$	9,817,822,525	\$	22,851
Operating Uses				
Instruction	\$	2,825,423,939	\$	6,576
Research	Ψ	907,690,948	Ψ	2,113
Public Service		262,826,322		612
Academic Support		776,267,682		1,807
Student Services		438,775,650		1,021
Institutional Support		648,295,876		1,509
Operations and Maintenance of Plant		747,168,649		1,739
Scholarships and Fellowships		555,880,816		1,294
Auxiliary Enterprises		1,001,169,492		2,330
Capital Outlay from Current Fund Sources		290,466,575		676
Other Expenses (See FN3)		300,674,804		700
Total Operating Uses	\$	8,754,640,753	\$	20,377
Other Sources / (Uses) of Funds		(000 000 047)	·r	(0.000)
Capital Outlay from Non-Current Fund Sources		(862,933,947)	\$	(2,008)
Mandatory and Non-mandatory Transfers (See FN11)		279,515,367		651
Bond Proceeds Transfers (See FN4)		925,495,803		2,154
Debt Service Payments (See FN5) Subtotal	\$	(492,712,490) (150,635,267)	\$	(1,147) (350)
	•	, , , ,		, /
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		(423,846,136)	¢	(986)
Additions to Permanent Endowments (See FN7)		105,090,204	Ψ	(900)
Subtotal	\$	(318,755,932)	\$	(741)
Total Sources Over / (Under) Uses (See FN10)	\$	593,790,573	\$	1,383
10.00 Courses (Course)	Ψ	000,100,010	Ψ	1,000

Note; The University of Texas at Brownsville includes Texas Southmost College.

#### **Summary of All University Institutions** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

**DETAIL WORKSHEET FY 2008** 

									_	FY 2008
						Annuity, Life &				
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	2,560,152,188	377,851	0	0	0	0	0	0	0	2,560,530,03
State Grants and Contracts - Restricted	189,032,118	11,224,281	34,062	101,683,252	0	0	(18,000)	0	0	301,955,71
Research Development Funds/ Texas Competitive Knowledge Funds	87,035,224	0	0	0	0	0	0	0	0	87,035,22
Higher Education Assistance Funds	228,431,001	0	0	0	0	0	0	0	0	228,431,00
Available University Fund Excellence (See FN8)	203,015,543	47,284,457	0	0	0	0	0	0	0	250,300,00
Subtotal	3,267,666,074	58,886,589	34,062	101,683,252	0	0	(18,000)	0	0	3,428,251,97
Student & Parent	4 000 574 074	4 057 000 404	0	5.044	247 204	0	0	440.555	0	0.000.540.00
Tuition - Gross	1,002,574,374	1,357,238,184	0	5,811	317,301	0	0	413,555	0	2,360,549,22
Waivers, Remissions, and Exemptions (See FN1)	(186,695,294)	(45,342,390)	0	(75)	0	0	0	0	0	(232,037,75
Scholarship Discounts and Allowances (See FN1)	(156,524,372)	(282,192,020)	0	0	0	0	0	0	0	(438,716,39
Tuition - net	659,354,707	1,029,703,774	0	5,736	317,301	0	0	413,555	0	1,689,795,07
Fees - Gross	15,308,640	806,111,676	297,892,615	1,241,955	0	0	0	0	0	1,120,554,88
					0			0		
Waivers, Remissions, and Exemptions (See FN1)	(753,985)	(8,602,589)	(4,636,896)	(657)	•	0	0	•	0	(13,994,12
Scholarship Discounts and Allowances (See FN1)	(2,622,720)	(99,686,388)	(52,815,785)	(41,400)	0	0	0	0	0	(155,166,29
Fees - Net	11,931,934	697,822,698	240,439,934	1,199,898	0	0	0	0	0	951,394,46
Tuition and Fees (net of Scholarship Discounts and Allowances)	671,286,642	1,727,526,473	240,439,934	1,205,634	317,301	0	0	413,555	0	2,641,189,53
	,,012	,,,		.,,	,			,000		_,_ ,,,,,,,,,,,
Federal Government										
Federal Grants and Contracts - Restricted	564,952	115,670,527	427,975	1,143,484,176	131,489	0	983,304	95,642	0	1,261,358,06
In editoria and December										
Institutional Resources	00 040 000	400 004 400	20 200 005	407 004 007	0.004.005	05 000 004	20 252 222	F70 040	^	447.000.00
Endowment and Interest Income (See FN2)	29,040,623	130,924,188	30,326,935	187,031,007	3,691,835	35,360,921	30,352,362	578,810	0	447,306,68
Local Government Grants - Restricted	34,374,084	12,904,746	3,850,483	15,371,163	34,388	0	0	0	0	66,534,86
Private Gifts and Grants - Restricted	376,506	28,853,904	11,805,765	570,796,749	103,317	3,834,349	7,754,665	190,979	1,181,169	624,897,40
Sales and Services	28,442,389	308,099,803	3,097,155	14,686,396	0	0	0	0	0	354,325,74
Net Auxiliary Enterprises	0	0	773,502,529	0	0	0	0	0	0	773,502,52
Other Income (See FN3)	21,288,478	46,859,382	26,430,419	34,689,938	4,633,584	8,949,749	59,005,649	1,172,656	17,425,870	220,455,72
Subtotal	113,522,080	527,642,023	849,013,286	822,575,253	8,463,124	48,145,019	97,112,676	1,942,445	18,607,040	2,487,022,94
Total Operating Sources	4,053,039,748	2,429,725,612	1,089,915,257	2,068,948,315	8,911,914	48,145,019	98,077,980	2,451,642	18,607,040	9,817,822,52
Operating Uses Instruction	2,223,488,010	368,687,852	713	228,879,318	0	0	4,368,046	0	0	2,825,423,93
Research	156,343,823	91,706,061	0	659,267,833	0	0	373,231	0	0	907,690,94
Public Service	55,854,437	93,712,074	22,214	113,237,597	0	0	0	0	0	262,826,32
Academic Support	319,365,203	368,950,732	0	86,111,986	0	0	1,839,760	0	0	776,267,68
Student Services	139,711,359	264,646,736	1,020,735	27,200,420	6,109,897	0	86,503	0	0	438,775,65
Institutional Support	407,327,206	214,875,461	0	24,574,331	0	45,693	1,473,185	0	0	648,295,87
Operations and Maintenance of Plant	337,436,377	300,353,069	0	3,335,046	0	0	105,523,820	0	520,337	747,168,65
Scholarships and Fellowships	120,264,782	128,196,321	(1,400,025)	308,819,737	0	0	0	0	020,007	555,880,81
Auxiliary Enterprises	17,876	1,112,186	983.387.484	16,651,946	0	0	0	0	0	1,001,169,49
					0	0		0	0	
Capital Outlay from Current Fund Sources*	57,541,529	111,623,586	11,503,490	93,242,205			16,555,764			290,466,57
Other Expenses (See FN3) Total Operating Uses	2,162,525 3,819,513,128	10,608,706 1,954,472,782	3,644,477 998,179,088	4,412,355 1,565,732,775	2,686,863 8,796,760	17,803,623 17,849,316	195,655,080 325,875,389	38,694,881 38,694,881	25,006,294 25,526,631	300,674,80 8,754,640,75
rotal Operating Oses	3,018,313,120	1,304,412,102	990, 1 <i>1</i> 9,000	1,000,132,115	0,190,100	17,048,310	323,013,309	JU,U34,00 I	20,020,031	0,704,040,75
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**	422,186	221,957	0	231,452	0	0	(863,441,679)	(367,863)	0	(862,933,94
Mandatory and Non-mandatory Transfers (See FN11)	(7,105,828)	(212,383,392)	51,955,563	(307,745,785)	3,479,561	20,196,762	491,761,133	121,126,770	118,230,583	279,515,36
Bond Proceeds Transfers In (See FN4)	(1,183,696)	46,081	(51,806)	(9,919)	0, 0,001	0	919,529,293	0	7,165,850	925,495,80
Debt Service Payments (See FN5)	(189,990,538)	(54,416,204)	(101,937,173)	(21,860,479)	0	0	(21,292,881)	(110,041,370)	6,826,155	(492,712,48
Subtotal	(197,857,876)	(266,531,557)	(50,033,416)	(329,384,731)	3,479,561	20,196,762	526,555,866	10,717,537	132,222,588	(150,635,26
		, , , , , , , , , , , ,			,	, ,	,	, , , , , , , , , , , , , , , , , , , ,	. ,	, ,
Other Items Not for Current Operating Use	(6.040.005)	(77 440 040)	(4E 747 000)	(24.450.055)	(2.000.070)	(067 407 500)	(22 222 252)	400 545	(4.400.440)	/400.040.40
Unrealized Gains / (Losses) (See FN6)	(6,248,335)	(77,143,648)	(15,717,823)	(31,150,255)	(2,069,273)	(267,127,522)	(23,338,352)	109,515	(1,160,443)	(423,846,13
Additions to Permanent Endowments (See FN7)	(0.040.005)	(77,442,648)	(45.747.000)	245,030	(2.000.072)	104,845,174	(00,000,050)	100.545	(4.400.440)	105,090,20
Subtotal	(6,248,335)	(77,143,648)	(15,717,823)	(30,905,225)	(2,069,273)	(162,282,348)	(23,338,352)	109,515	(1,160,443)	(318,755,93
Total Sources Over / (Under) Uses (See FN 10)	29,420,409	131,577,624	25,984,930	142,925,584	1,525,442	(111,789,883)	275,420,105	(25,416,187)	124,142,554	593,790,57
	· · · · · · · · · · · · · · · · · · ·									
Bond Proceeds/Principal Debt Payments	0	(14,348)	(156,257)	0	0	0	(192,395,515)	(920,000)	(31,084,395)	(224,570,51
Depreciation Expense	(3,186,117)	(963,915)	(738,809)	(883,108)	0	0	(21,126,633)	0	(527,112,608)	(554,011,19
Transfer of Capital Asses(s) from System									109,382,439	109,382,43
Other Post-Employment Benefit (OPEB) Expense	(70,658,830)	(10,105,021)	(8,108,620)							(88,872,47
Non-Cash Capital Gifts	, ,,,-50)	/	(-,,0)						14,816,805	14,816,80
Capital Outlay	46,759,613	79,270,194	8.537.944	15,407,011	0	0	232,459,918	0	770,110,247	1,152,544,92
Change in Net Assets (Total Agrees with AFR***)	2,335,075	199.764.534	25.519.188	157,449,487	1.525.442	(111.789.883)	294.357.875	(26,336,187)	460,255,042	1,003,080,57
Change in Not 71000to (Total 7191000 Willi Al IV	2,000,070	100,104,004	20,010,100	וטד, טדד, יטו	1,020,772	(111,700,000)	207,001,010	(20,000,107)	700,200,072	1,000,000,0

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Summary of All University Institutions For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** See each individual institution for the revenues received but not yet expended for each institution. This income is fully committed to program expenditures and capital disbursements. The amount of Non-expendable funds for each institution is provided. Non-expendable funds include unrealized gains (losses) and additions (reductions) to permanent endowments are provided for each institution. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. The total overall increase in Sources Over Uses is provided. If Sources Over Uses is negative, this footnote will be marked N/A.

**FN11:** Mandatory and non-mandatory transfers includes transfers between funds, transfers between the University System and institutions and transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred between the University System, between other institutions, or to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

## The University of Texas System Institutions

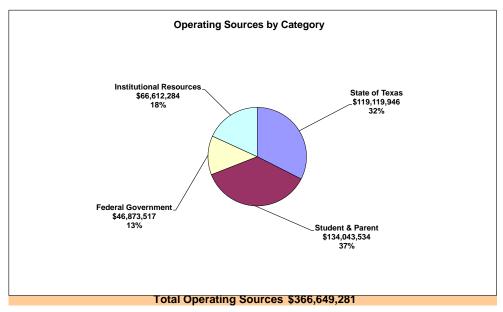
The University of Texas at Arlington
The University of Texas at Austin
The University of Texas at Dallas
The University of Texas at El Paso
The University of Texas – Pan American
The University of Texas at Brownsville
The University of Texas of the Permian Basin

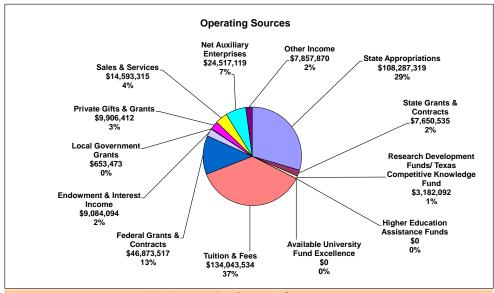
The University of Texas at San Antonio

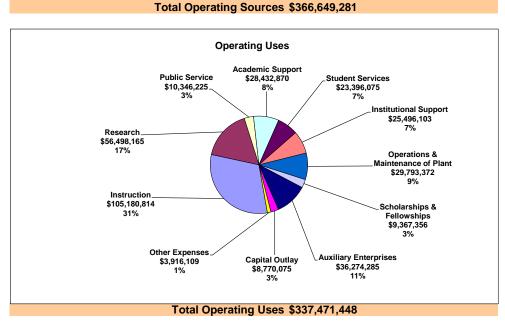
The University of Texas at Tyler

## **FY 2008**

# The University of Texas at Arlington







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	F	Per FTSE
Institution FTSEs			1	19,842.62
Operating Sources				
State of Texas				
State Appropriations	\$	108,287,319	\$	5,457
State Grants and Contracts - Restricted		7,650,535		386
Research Development Funds/ Texas Competitive Knowledge Fund		3,182,092		160
Higher Education Assistance Funds		-		-
Available University Fund Excellence (See FN8)		-	_	-
Subtotal	\$	119,119,946	\$	6,003
Student & Parent				
Tuition - net	\$	96,068,574	\$	4,842
Fees - net	*	37,974,960	*	1,914
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	134,043,534	\$	6,756
		, ,	•	<u> </u>
Federal Government				
Federal Grants and Contracts - Restricted	\$	46,873,517	\$	2,362
1 de d. 18				
Institutional Resources	æ	0.004.004	æ	450
Endowment and Interest Income (See FN2) Local Government Grants - Restricted	\$	9,084,094 653,473	\$	458 33
Private Gifts and Grants - Restricted		9,906,412		499
Sales and Services		14,593,315		735
Net Auxiliary Enterprises		24,517,119		1,236
Other Income (See FN3)		7,857,870		396
Subtotal	\$	66,612,284	\$	3,357
Total Operating Sources	 \$	366,649,281	\$ \$	18,478
Total Operating Sources	Ψ	300,043,201	Ψ	10,470
Operating Uses				
Instruction	\$	105,180,814	\$	5,301
Research		56,498,165		2,847
Public Service		10,346,225		521
Academic Support		28,432,870		1,433
Student Services		23,396,075		1,179
Institutional Support		25,496,103		1,285
Operations and Maintenance of Plant		29,793,372		1,501
Scholarships and Fellowships		9,367,356		472
Auxiliary Enterprises		36,274,285		1,828
Capital Outlay from Current Fund Sources		8,770,075		442
Other Expenses (See FN3)		3,916,109		197
Total Operating Uses	\$	337,471,448	\$	17,006
Other Sources / (Uses) of Funds		//O = /= == /\	_	(0.040)
Capital Outlay from Non-Current Fund Sources		(40,545,774)	\$	(2,043)
Mandatory and Non-mandatory Transfers (See FN11)		131,521,694		6,628
Bond Proceeds Transfers (See FN4)		(75,904,325)		(3,825)
Debt Service Payments (See FN5) Subtotal	\$	(23,316,347) (8,244,752)	Φ.	(1,175) (415)
Gubiotal	Ψ	(0,277,132)	Ψ	(+10)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		29,225,795	\$	1,473
Additions to Permanent Endowments (See FN7)		1,818,282		92
Subtotal	\$	31,044,078	\$	1,565
Total Sources Over / (Under) Uses (See FN10)	\$	51,977,158	\$	2,622

# University of Texas at Arlington For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

DETAIL WORKSHEET FY 2008

Annuity, Life &  Educational & Auxiliary Restricted Endowment and Unexpended Retirement of Investment In				DETAIL	WORKSHEET FT	2000					FY 2008	
Secure 15							Endowment and					
Silve Agromisation   10,827 318		General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State Count and Commants - Relatational (Park Prince Pri		400 007 040									100 007 010	
Record Prince France											108,287,319	
Name   Part			384,409		3,051,418						7,650,535	
Michael   Mich		3,182,092									3,182,092	
Special Part   Spec											0	
March   Proper   March   Mar											0	
Turnor - Cooke - Mark -	Subtotal	115,684,119	384,409	0	3,051,418	0	0	0	0	0	119,119,946	
Tubon- Coses with Controlling Sea Pixel 11,225 00 10 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Student & Parent											
Markes, Remissions, and Exempliance (Rem PN1)   (1.4177779   15.178.89)		49 766 984	76 856 488								126,623,471	
Security Disposes and Advances (See Phi)   (4, 47, 7376)   (15, 75659)   (15, 71059)			70,000,400								(1,228,820)	
Tensor content   September			(15 179 600)								(29,326,077)	
Peer   Context				0	0	0	0	0	0	0	96,068,574	
Waters   Processions and Resometions (See PH1)   Critical State   Process   Process   Critical Process	Tulion - net	54,530,765	01,077,703	0		<u> </u>	<u> </u>	0	<u> </u>	0	30,000,374	
Maintenness (See Print)	Fees - Gross	38.319	32.106.716	15.199.993							47,345,028	
Section   Discounts and Allowances (See PH1)   4,046,0881   3,127,1288   0   0   0   0   0   0   0   0   0				.,,							0	
Test Net			(6.340.885)	(3.022.104)							(9,370,069)	
Federal Government					0	0	0	0	0	0	37,974,960	
Federal Government		·										
Patient	Tuition and Fees (net of Scholarship Discounts and Allowances)	34,422,025	87,443,620	12,177,889	0	0	0	0	0	0	134,043,534	
Institutional Resources												
Endowment and Interest Income (See FRZ)   92.4,00	Federal Grants and Contracts - Restricted	•	4,856,563	-	41,961,519	55,435	•	-	-		46,873,517	
Endowment and Interest Income (See FRZ)   92.4,00	Institutional Pesources											
Local Government Grants - Restricted   121 284   525,087   182,0		020 460	A 226 162	904 600	2 001 219	20 207	10 100	75 0F0			9,084,094	
Pivale Cliffs and Clarits - Restricted   1,650,047   42,816   7,971,088   55,766   313,885   318,881 and Services   37,251   41,650,064   41,650,0		920,400		004,009		30,391	10,199	75,050				
Sales and Services   37,21   14,556,004   24,517,119   24,517,119   15,66,307   162,506   19,266   19,266   19,266   19,266   19,266   19,266   19,267   19,266   19,266   19,267   1				20.040				05.570		242.005	653,473	
Net Auxiliary Enterprises   18.96.04   5.880.155   5.880.155   26.446.712   25.354.5444   13.000.802   200.933   10.190   110.626   0 3333.154   15.000.802   200.933   10.190   110.626   0 333.154   15.000.802   200.933   10.190   110.626   0 333.154   15.000.802   200.933   10.190   110.626   0 333.154   15.000.802   200.933   200.		07.054		32,816	7,971,088			35,576		313,885	9,906,412	
Description   See FNS)   189,004   5,800,155   1,968,307   162,538   10,199   110,626   0 333,154   15,120		37,251	14,556,064	04.547.440							14,593,315	
Subtolal				24,517,119							24,517,119	
Total Operating Sources											7,857,870	
Coperating Uses   Common   C											66,612,284 366,649,281	
Research	Operating Uses											
Public Service	Instruction										105,180,814	
Academic Support 13,948,860 13,848,060 13,880,049 803,962 1801,101,101,101,101,101,101,101,101,101	Research										56,498,165	
Student Services   5.637.000   17.202.963   227.499   298.623	Public Service										10,346,225	
Institutional Support   14,426,888   10,755,990   313,225   5,006,906   5,00	Academic Support										28,432,870	
Depart	Student Services	5,637,000	17,202,963		257,489	298,623					23,396,075	
Scholarships and Fellowships   995,825   2813,717   525,678.14   525,678.14   1996,354	Institutional Support	14,426,888	10,755,990		313,225						25,496,103	
Auxillary Enterprises (4.250) 3.945.256 3.33.279 (2.250.254 1.996.354 1.996.	Operations and Maintenance of Plant	11,528,393	13,246,409		11,663			5,006,906			29,793,372	
Capital Outlay from Current Fund Sources*   777,186   5,719,802   276,734   1,996,354   298,623   0 5,006,906   0 1,781,084   1,781,084	Scholarships and Fellowships	995,825	2,813,717		5,557,814						9,367,356	
Chief Expenses (See FN3)   2,135,026   39,393,368   36,221,990   41,861,435   298,623   0   5,006,906   0   1,781,084	Auxiliary Enterprises		(4,250)	35,945,256	333,279						36,274,285	
Total Operating Uses	Capital Outlay from Current Fund Sources*	777,186	5,719,802	276,734	1,996,354						8,770,075	
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources**         (40,545,774)           Mandatory and Non-mandatory Transfers (See FN11)         (766,001)         (3,546,330)         5,947,508         (15,444,577)         1,165,238         6,158,423         138,007,432         13			2,135,026	•						1,781,084	3,916,109	
Capital Outlay from Non-Current Fund Sources**  Mandatory and Non-mandatory Transfers (See FN11)  Mandatory and Non-mandatory Transfers (See FN14)  Bond Proceeds Transfers in (See FN5)  Q752,918 (4,794,024) (8,769,405)  Subtotal (4,794,024) (8,769,405)  Cher Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)  Additions to Permanent Endowments (See FN7)  Subtotal (3,546,330) (154,480) (331,938) (5,434) (2,871,419) 263,475  Additions to Permanent Endowments (See FN10) (17,619,503) 50,995,455 (1,665,934) 375,789 1,117,549 3,297,203 16,924,528 0 (1,447,930)  Bond Proceeds  Depreciation Expense Transfer of Capital Asses(s) from System  Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Oilts  49,315,849	Total Operating Uses	158,362,043	93,939,368	36,221,990	41,861,435	298,623	0	5,006,906	0	1,781,084	337,471,448	
Capital Outlay from Non-Current Fund Sources**  Mandatory and Non-mandatory Transfers (See FN11)  Mandatory and Non-mandatory Transfers (See FN14)  Debt Service Payments (See FN5)  Subtotal  Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)  Additions to Permanent Endowments (See FN 10)  Total Sources Over / (Under) Uses (See FN 10)  Bond Proceeds  Debt Capital Asses(s) from System  Other Post-Employment Benefit (OPEB) Expense  Non-Cash Capital Giffs  Capital Outlay from Non-Current Fund Sources**  (40,545,774)  1,165,238  6,158,423  138,007,432  118,007,4325  118,007	Other Sources / (Uses) of Funds											
Mandatory and Non-mandatory Transfers (See FN11) (766,001) (3,546,330) 5,947,508 (15,444,577) 1,165,238 6,158,423 (138,007,432) (75,904,325)								(40,545,774)			(40,545,774)	
Bond Proceeds Transfers In (See FN4)		(766.001)	(3.546.330)	5,947.508	(15.444.577)	1,165.238	6.158.423				131,521,694	
Debt Service Payments (See FN5)   (9,752,918)   (4,794,024)   (8,769,405)		(, 55,551)	(2,3,0,000)	2,3.7,000	(.=,,5///	.,,200	5,.00,.20				(75,904,325)	
Subtotal         (10,518,919)         (8,340,354)         (2,821,897)         (15,444,677)         1,165,238         6,158,423         21,557,333         0         0           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         34,143,873         (154,480)         (331,938)         (5,434)         (4,689,701)         263,475         Additions to Permanent Endowments (See FN7)         1,818,282         Subtotal         0         34,143,873         (154,480)         (331,938)         (5,434)         (2,871,419)         263,475         0         0           Total Sources Over / (Under) Uses (See FN 10)         (17,619,503)         50,995,455         (1,665,934)         375,789         1,117,549         3,297,203         16,924,528         0         (1,447,930)           Bond Proceeds Depreciation Expense         Transfer of Capital Asses(s) from System           Other Post-Employment Benefit (OPEB) Expense           Non-Cash Capital Gifts         49,315,849		(9.752.918)	(4.794.024)	(8,769,405)				(. 2,00 1,020)			(23,316,347)	
Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7) Subtotal  O 34,143,873 (154,480) (331,938) (5,434) (4,689,701) 263,475					(15,444,577)	1,165,238	6,158,423	21,557,333	0	0	(8,244,752)	
Unrealized Gains / (Losses) (See FN6) 34,143,873 (154,480) (331,938) (5,434) (4,689,701) 263,475 Additions to Permanent Endowments (See FN7) 1,818,282  Subtotal 0 34,143,873 (154,480) (331,938) (5,434) (2,871,419) 263,475 0 0  Total Sources Over / (Under) Uses (See FN 10) (17,619,503) 50,995,455 (1,665,934) 375,789 1,117,549 3,297,203 16,924,528 0 (1,447,930)  Bond Proceeds Depreciation Expense Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849	Other Items Not for Current Operating Use											
Additions to Permanent Endowments (See FN7)  Subtotal  0 34,143,873 (154,480) (331,938) (5,434) (2,871,419) 263,475 0 0  Total Sources Over / (Under) Uses (See FN 10) (17,619,503) 50,995,455 (1,665,934) 375,789 1,117,549 3,297,203 16,924,528 0 (1,447,930)  Bond Proceeds Depreciation Expense Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay  49,315,849			34,143,873	(154,480)	(331,938)	(5,434)	(4,689,701)	263,475			29,225,795	
Subtotal         0         34,143,873         (154,480)         (331,938)         (5,434)         (2,871,419)         263,475         0         0           Total Sources Over / (Under) Uses (See FN 10)         (17,619,503)         50,995,455         (1,665,934)         375,789         1,117,549         3,297,203         16,924,528         0         (1,447,930)           Bond Proceeds Depreciation Expense         Pepreciation Expense         (26,246,534)           Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense         (26,246,534)           Non-Cash Capital Gifts Capital Outlay         49,315,849					, ,,	,					1,818,282	
Bond Proceeds Depreciation Expense Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849		0	34,143,873	(154,480)	(331,938)	(5,434)		263,475	0	0	31,044,078	
Depreciation Expense (26,246,534) Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849	Total Sources Over / (Under) Uses (See FN 10)	(17,619,503)	50,995,455	(1,665,934)	375,789	1,117,549	3,297,203	16,924,528	0	(1,447,930)	51,977,158	
Depreciation Expense (26,246,534) Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849	2 12 1						<u> </u>					
Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849										(00.040.50.1)	0 (22 242 524)	
Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts Capital Outlay 49,315,849										(26,246,534)	(26,246,534)	
Non-Cash Capital Gifts Capital Outlay 49,315,849												
Capital Outlay 49,315,849												
Change in Net Assets (10tal Agrees with AFK***) (17,619,503) 50,995,455 (1,665,934) 375,789 1,117,549 3,297,203 16,924,528 0 21,621,385		(47 8 4 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	50 CCT :==	// 65= 55 ::		44	0.00= 0.0	10.00			49,315,849	
	Change in Net Assets (Total Agrees with AFR***)	(17,619,503)	50,995,455	(1,665,934)	3/5,789	1,117,549	3,297,203	16,924,528	0	21,621,385	75,046,473	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of Texas at Arlington For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

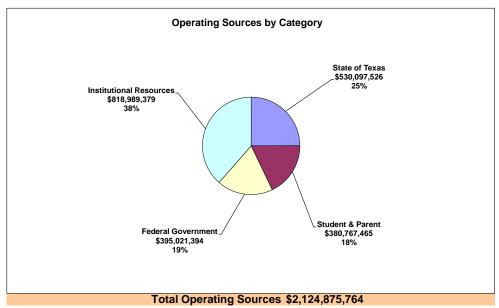
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

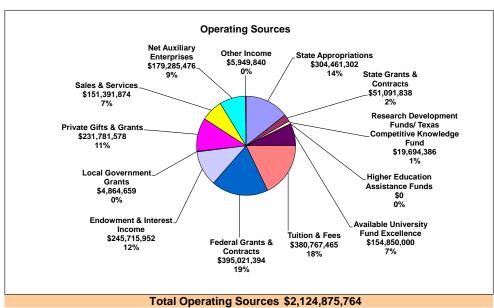
**FN10:** Revenues received but not yet expended are approximately \$20.9 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$31 million. Non-expendable funds consist of unrealized gains (losses) of \$29.2 million and additions (reductions) to permanent endowments of \$1.8 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$51,977,158.

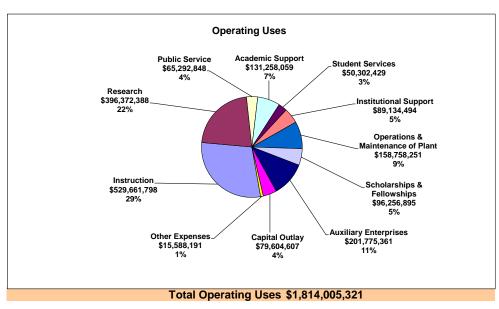
**FN11:** Mandatory and non-mandatory transfers includes transfers between funds, transfers between the University System and institutions and transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred between the University System, between other institutions, or to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

## FY 2008

# The University of Texas at Austin







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE		
Institution FTSEs			46	6,299.80	
Operating Sources					
State of Texas					
State Appropriations	\$	304,461,302	\$	6,576	
State Grants and Contracts - Restricted		51,091,838		1,104	
Research Development Funds/ Texas Competitive Knowledge Fund		19,694,386		425	
Higher Education Assistance Funds		-		-	
Available University Fund Excellence (See FN8)		154,850,000		3,345	
Subtotal	\$	530,097,526	\$	11,450	
Student & Parent					
Tuition - net	\$	237,116,758	\$	5,121	
Fees - net		143,650,707		3,103	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	380,767,465	\$	8,224	
Federal Government					
Federal Grants and Contracts - Restricted	\$	395,021,394	\$	8,532	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	245,715,952	\$	5,307	
Local Government Grants - Restricted	Ψ	4,864,659	Ψ	105	
Private Gifts and Grants - Restricted		231,781,578		5,006	
Sales and Services		151,391,874		3,270	
Net Auxiliary Enterprises		179,285,476		3,872	
Other Income (See FN3)		5,949,840		129	
Subtotal	\$	818,989,379	\$	17,689	
Total Operating Sources	\$	2,124,875,764	\$	45,895	
Total Operating Courses	Ψ	2,124,010,104	Ψ	40,000	
Operating Uses					
Instruction	\$	529,661,798	\$	11,440	
Research		396,372,388		8,561	
Public Service		65,292,848		1,410	
Academic Support		131,258,059		2,835	
Student Services		50,302,429		1,086	
Institutional Support		89,134,494		1,925	
Operations and Maintenance of Plant		158,758,251		3,429	
Scholarships and Fellowships		96,256,895		2,079	
Auxiliary Enterprises		201,775,361		4,358	
Capital Outlay from Current Fund Sources		79,604,607		1,719	
Other Expenses (See FN3)		15,588,191		337	
Total Operating Uses	\$	1,814,005,321	\$	39,179	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		(365,334,356)	\$	(7,891)	
Mandatory and Non-mandatory Transfers (See FN11)		4,489,166	,	97	
Bond Proceeds Transfers (See FN4)		225,482,473		4,870	
Debt Service Payments (See FN5)		(71,231,013)		(1,538)	
Subtotal	\$	(206,593,730)	\$	(4,462)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(263,074,370)	\$	(5,682)	
Additions to Permanent Endowments (See FN7)		67,518,747	•	1,458	
Subtotal	\$	(195,555,623)	\$	(4,224)	
Total Sources Over / (Under) Uses (See FN10)	\$	(91,278,910)	\$	(1,970)	

# The University of Texas at Austin For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

DETAIL WORKSHEET FY 2008

			DETAIL	WORKSHEET FT						FY 2008
						Annuity, Life &			_	
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas		_		_	_	_		_		
State Appropriations	304,461,302	0	0	0	0	0	0	0	0	304,461,302
State Grants and Contracts - Restricted	27,151,648	3,414,295	0	20,525,895	0	0	0	0	0	51,091,838
Research Development Funds/ Texas Competitive Knowledge Funds	19,694,386									19,694,386
Higher Education Assistance Funds										0
Available University Fund Excellence (See FN8)	154,850,000									154,850,000
Subtotal	506,157,336	3,414,295	0	20,525,895	0	0	0	0	0	530,097,526
Student & Parent										
Tuition - Gross	145,740,879	238,802,262								384,543,141
	(39,544,733)	(27,545,395)								(67,090,128)
Waivers, Remissions, and Exemptions (See FN1) Scholarship Discounts and Allowances (See FN1)	(19,540,972)	(60,795,283)								(80,336,255)
Tuition - net	86,655,174	150,461,584	0	0	0	0	0	0	0	237,116,758
Tultion - net	60,033,174	130,401,364	0	0	0	0	<u> </u>	0	<u> </u>	237,110,738
Fees - Gross	285,649	114,195,203	35,623,659							150,104,511
Waivers, Remissions, and Exemptions (See FN1)	200,010	,.00,200	00,020,000							0
Scholarship Discounts and Allowances (See FN1)			(6.453.804)							(6,453,804)
Fees - Net	285.649	114.195.203	29,169,855	0	0	0	0	0	0	143.650.707
		,,				<del>-</del>	· · · · · · · · · · · · · · · · · · ·		· · · · · · · · · · · · · · · · · · ·	
Tuition and Fees (net of Scholarship Discounts and Allowances)	86,940,823	264,656,787	29,169,855	0	0	0	0	0	0	380,767,465
										,
Federal Government										
Federal Grants and Contracts - Restricted	0	67,765,010	0	327,256,383	0	0	0	0	0	395,021,394
Institutional Resources										
Endowment and Interest Income (See FN2)	6,597,720	58,483,297	12,977,472	143,047,835	1,736,704	2,784,744	20,088,180	0	0	245,715,952
Local Government Grants - Restricted	0	669,455	0	4,195,204	0	0	0	0	0	4,864,659
Private Gifts and Grants - Restricted	0	7,262,666	0	224,518,912	0	0	0	0		231,781,578
Sales and Services	91,897	151,299,977	0	0	0	0	0	0	0	151,391,874
Net Auxiliary Enterprises	0	0	179,285,476	0	0	0	0	0	0	179,285,476
Other Income (See FN3)	96,837	3,852,044	0	8,802	12,253	0	0	0	1,979,904	5,949,840
Subtotal	6,786,454	221,567,439	192,262,948	371,770,753	1,748,957	2,784,744	20,088,180	0	1,979,904	818,989,379
Total Operating Sources	599,884,613	557,403,531	221,432,803	719,553,031	1,748,957	2,784,744	20,088,180	0	1,979,904	2,124,875,764
Operating Uses Instruction	378,789,987	88,803,466	0	62,068,345	0	0	0	0	0	529,661,798
Research	50,057,320	19,300,103	0	327,014,965	0	0	0	0	0	396,372,388
Public Service	3,025,803	47,038,334	0	15,228,711	0	0	0	0	0	65,292,848
Academic Support	39,197,228	74,199,812	0	17,861,019	0	0	0	0	0	131,258,059
Student Services	18,399,459	27,286,582	0	4,048,668	567,720	0	0	0	0	50,302,429
Institutional Support	64,299,428	17,744,321	0	7,090,745	0	0	0	0	0	89,134,494
Operations and Maintenance of Plant	30,656,275	93,385,518	0	147	0	0	34,716,311	0	0	158,758,251
Scholarships and Fellowships	38,263,364	25,575,473	0	32,418,058	0	0	0	0	0	96,256,895
Auxiliary Enterprises	0	0	186,970,549	14,804,812	0	0	0	0	0	201,775,361
Capital Outlay from Current Fund Sources*	3,875,251	13,203,408	1,409,060	61,116,888	0	0	0	0		79,604,607
Other Expenses (See FN3)	0	3,549,485	0	0	0	0	0	0	12,038,706	15,588,191
Total Operating Uses	626,564,115	410,086,502	188,379,609	541,652,358	567,720	0	34,716,311	0	12,038,706	1,814,005,321
Other Sources / (Uses) of Funds							(005 004 050)			(005.00 : 055
Capital Outlay from Non-Current Fund Sources**							(365,334,356)			(365,334,356)
Mandatory and Non-mandatory Transfers (See FN11)	61,574,575	(78,938,670)	(1,365,428)	(90,961,173)	22,216	16,853,974	92,722,593	0	4,581,079	4,489,166
Bond Proceeds Transfers In (See FN4)							225,482,473			225,482,473
Debt Service Payments (See FN5)	(15,037,617)	(16,251,586)	(18,409,772)	(21,532,038)	0	0	0	0	0	(71,231,013)
Subtotal	46,536,958	(95,190,256)	(19,775,200)	(112,493,211)	22,216	16,853,974	(47,129,290)	0	4,581,079	(206,593,730)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(4,335,979)	(43,361,649)	(11,017,443)	(28,935,693)	(1,788,821)	(150,860,344)	(22,774,441)	0	0	(263,074,370)
Additions to Permanent Endowments (See FN7)	(-1,000,919)	(=0,001,0 <del>4</del> 0)	(11,017,443)	(20,933,093)	(1,700,021)	67,518,747	( <del></del> ,,,, <del>,,,,</del>	0	0	67,518,747
Subtotal	(4,335,979)	(43,361,649)	(11,017,443)	(28,935,693)	(1,788,821)	(83,341,597)	(22,774,441)	0		(195,555,623)
- Cubicital	(1,000,010)	(10,001,010)	(11,011,110)	(20,000,000)	(1,100,021)	(00,011,001)	(==,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			(100,000,020)
Total Sources Over / (Under) Uses (See FN 10)	15,521,477	8,765,124	2,260,551	36,471,769	(585,368)	(63,702,879)	(84,531,862)	0	(5,477,723)	(91,278,910)
				. <u></u>						
Bond Proceeds										0
Depreciation Expense	0	0	0	0	0	0	0	0	(137,494,109)	(137,494,109)
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay									444,938,963	444,938,963
Change in Net Assets (Total Agrees with AFR***)	15,521,477	8,765,124	2,260,551	36,471,769	(585,368)	(63,702,879)	(84,531,862)	0	301,967,131	216,165,944

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at Austin For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

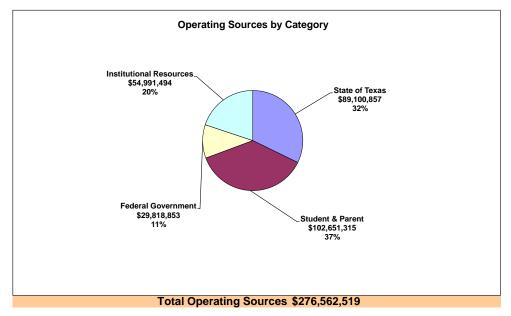
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

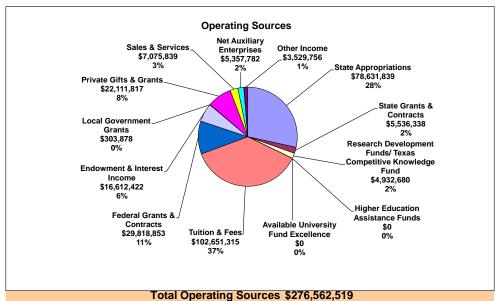
FN10: N/A

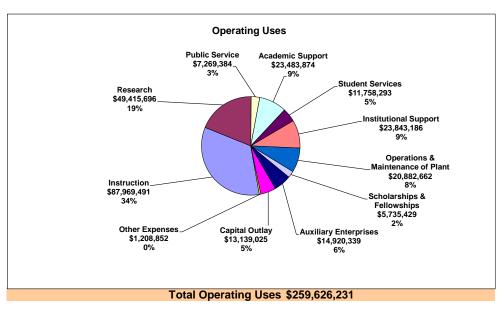
**FN11:** Mandatory and non-mandatory transfers includes transfers between funds, transfers between the University System and institutions and transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred between the University System, between other institutions, or to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

## FY 2008

# The University of Texas at Dallas







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE		
Institution FTSEs			12,	088.30	
Operating Sources					
State of Texas					
State Appropriations	\$	78,631,839	\$	6,505	
State Grants and Contracts - Restricted		5,536,338		458	
Research Development Funds/ Texas Competitive Knowledge Fund		4,932,680		408	
Higher Education Assistance Funds		-		-	
Available University Fund Excellence (See FN8)		-			
Subtotal	\$	89,100,857	\$	7,371	
Student & Parent					
Tuition - net	\$	47,469,475	\$	3,927	
Fees - net		55,181,840		4,565	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	102,651,315	\$	8,492	
Federal Government					
Federal Grants and Contracts - Restricted	\$	29,818,853	\$	2,467	
Institutional Bassumas					
Institutional Resources Endowment and Interest Income (See FN2)	\$	16,612,422	\$	1,374	
Local Government Grants - Restricted	Ψ	303,878	Ψ	25	
Private Gifts and Grants - Restricted		22,111,817		1,829	
Sales and Services		7,075,839		585	
Net Auxiliary Enterprises		5,357,782		443	
Other Income (See FN3)		3,529,756		292	
Subtotal	\$	54,991,494	\$	4,548	
Total Operating Sources	\$	276,562,519	\$	22,878	
· · · · · · · · · · · · · · · · · · ·	<u> </u>		<del></del>		
Operating Uses					
Instruction	\$	87,969,491	\$	7,277	
Research		49,415,696		4,088	
Public Service		7,269,384		601	
Academic Support		23,483,874		1,943	
Student Services		11,758,293		973	
Institutional Support		23,843,186		1,972	
Operations and Maintenance of Plant		20,882,662		1,728	
Scholarships and Fellowships		5,735,429		474	
Auxiliary Enterprises		14,920,339		1,234	
Capital Outlay from Current Fund Sources		13,139,025		1,087	
Other Expenses (See FN3)		1,208,852		100	
Total Operating Uses	\$	259,626,231	\$	21,477	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		(40,916,512)	\$	(3,385)	
Mandatory and Non-mandatory Transfers (See FN11)		6,447,542	•	533	
Bond Proceeds Transfers (See FN4)		82,374,867		6,814	
Debt Service Payments (See FN5)		(15,029,259)		(1,243)	
Subtotal	\$	32,876,638	\$	2,719	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(27,197,143)	\$	(2,250)	
Additions to Permanent Endowments (See FN7)		3,607,799	Ŧ	298	
Subtotal	\$	(23,589,344)	\$	(1,952)	
Total Sources Over / (Under) Uses (See FN10)	\$	26,223,582	\$	2,168	

# The University of Texas at Dallas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

DETAIL WORKSHEET FY 2008

			DETAIL	WORKSHEET FT	2000					FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	2000	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas											
State Appropriations	78,631,839									78,631,839	
State Grants and Contracts - Restricted	3,015,042	259,820		2,261,476						5,536,338	
Research Development Funds/ Texas Competitive Knowledge Funds	4,932,680									4,932,680	
Higher Education Assistance Funds										0	
Available University Fund Excellence (See FN8)										0	
Subtotal	86,579,561	259,820	0	2,261,476	0	0	0	0	0	89,100,857	
Student & Parent											
Tuition - Gross	34,404,328	48,029,145								82,433,473	
Waivers, Remissions, and Exemptions (See FN1)	(7,237,604)	(619,196)								(7,856,800)	
Scholarship Discounts and Allowances (See FN1)	(6,248,569)	(20,858,629)								(27,107,198)	
Tuition - net	20,918,155	26,551,320	0	0	0	0	0	0	0	47,469,475	
	-,,	.,,								,,	
Fees - Gross	267,834	44,402,883	13,769,964							58,440,681	
Waivers, Remissions, and Exemptions (See FN1)			(90,187)							(90,187)	
Scholarship Discounts and Allowances (See FN1)		(52,911)	(3,115,743)							(3,168,654)	
Fees - Net	267,834	44,349,972	10,564,034	0	0	0	0	0	0	55,181,840	
Tuition and Fees (net of Scholarship Discounts and Allowances)	21.185.989	70.901.292	10.564.034	0	0	0	0	0	0	102,651,315	
Tutton and Fees (net of octional ship biscounts and Allowances)	21,100,909	70,901,292	10,304,034	0	0	0	0	0	0	102,031,313	
Federal Government											
Federal Grants and Contracts - Restricted		5,740,924		24,077,929						29,818,853	
Institutional Resources											
Endowment and Interest Income (See FN2)	755,146	7,680,223		1,094,571		6,763,704	318,778			16,612,422	
	755,146	7,000,223				0,703,704	310,770				
Local Government Grants - Restricted	200 400	4 450 040	4.040	303,878			4 404 050			303,878	
Private Gifts and Grants - Restricted	320,100	1,459,913	4,240	16,145,911			4,181,653			22,111,817	
Sales and Services	4,835,817	2,240,022	5 057 700							7,075,839	
Net Auxiliary Enterprises			5,357,782							5,357,782	
Other Income (See FN3)	3,226	2,676,567		542,820	219,844				87,299	3,529,756	
Subtotal Total Operating Sources	5,914,289 113,679,839	14,056,725 90,958,761	5,362,022 15,926,056	18,087,180 44,426,585	219,844 219,844	6,763,704 6,763,704	4,500,431 4,500,431	0	87,299 87,299	54,991,494 276,562,519	
Operating Uses											
Instruction	66,061,336	21,141,178		766,977						87,969,491	
Research	8,302,769	6,596,932		34,515,995						49,415,696	
Public Service	4,010,379	1,702,969		1,556,036						7,269,384	
Academic Support	9,503,023	11,843,100		2,137,751						23,483,874	
Student Services	3,289,470	7,987,381		266,378	215,064					11,758,293	
Institutional Support	12,820,771	10,556,587		438,027			27,801			23,843,186	
Operations and Maintenance of Plant	5,753,966	12,454,147		84,098			2,590,451			20,882,662	
Scholarships and Fellowships	703,866	3,216,875		1,814,688						5,735,429	
Auxiliary Enterprises			14,920,339							14,920,339	
Capital Outlay from Current Fund Sources*	252,900	3,090,801	155,872	9,639,452						13,139,025	
Other Expenses (See FN3)	110 600 400	70 500 070	15.076.011	E1 210 402	215.064	0	2 649 252	0	1,208,852	1,208,852	
Total Operating Uses	110,698,480	78,589,970	15,076,211	51,219,402	215,064	0	2,618,252	0	1,208,852	259,626,231	
Other Sources / (Uses) of Funds											
Capital Outlay from Non-Current Fund Sources**							(40,916,512)			(40,916,512)	
Mandatory and Non-mandatory Transfers (See FN11)	6,817,224	4,080,766	2,814,051	(14,501,595)	(1,415,009)	(2,278,277)	10,930,382			6,447,542	
Bond Proceeds Transfers In (See FN4)						,	82,374,867			82,374,867	
Debt Service Payments (See FN5)	(10,210,477)	(1,823,923)	(2,878,481)	(116,378)						(15,029,259)	
Subtotal	(3,393,253)	2,256,843	(64,430)	(14,617,973)	(1,415,009)	(2,278,277)	52,388,737	0	0	32,876,638	
Other Items Not for Current Operating Use											
Unrealized Gains / (Losses) (See FN6)		(5,776,966)		7,052		(21,427,229)				(27,197,143)	
Additions to Permanent Endowments (See FN7)		,/		,		3,607,799				3,607,799	
Subtotal	0	(5,776,966)	0	7,052	0	(17,819,430)	0	0	0	(23,589,344)	
Total Sources Over / (Under) Uses (See FN 10)	(411,894)	8,848,668	785,415	(21,403,738)	(1,410,229)	(13,334,003)	54,270,916	0	(1,121,553)	26,223,582	
Bond Proceeds									(00 504 550)	(20 524 552)	
Depreciation Expense									(20,531,553)	(20,531,553)	
Transfer of Capital Asses(s) from System											
Other Post-Employment Benefit (OPEB) Expense											
Non-Cash Capital Gifts									F. 6		
Capital Outlay	(444.004)	8.848.668	785.415	(04, 400, 700)	(1.410.229)	(13.334.003)	54.270.916	0	54,055,537 32,402,431	54,055,537	
Change in Net Assets (Total Agrees with AFR***)	(411,894)	8,848,868	785,415	(21,403,738)	(1,410,229)	(13,334,003)	54,270,916	0	32,402,431	59,747,566	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at Dallas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

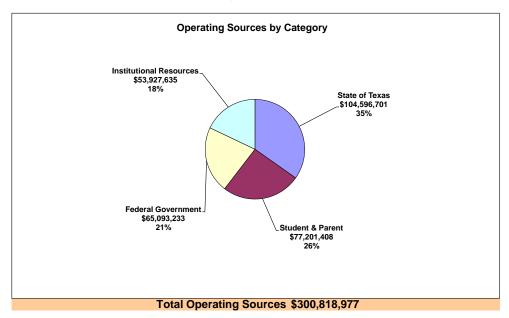
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

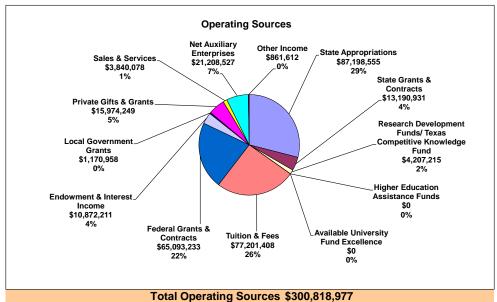
**FN10:** Revenues received but not yet expended are approximately \$ 49.8 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(23.6) million. Non-expendable funds consist of unrealized gains (losses) of \$(27.2) million and additions (reductions) to permanent endowments of \$3.6 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 26.223,582.

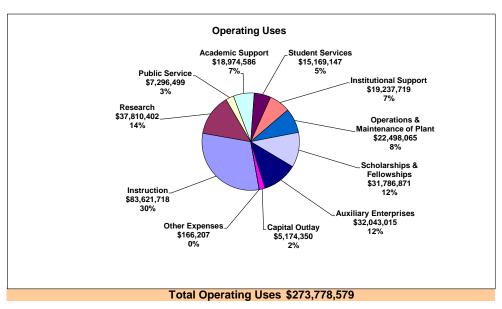
**FN11:** Mandatory and non-mandatory transfers includes transfers between funds, transfers between the University System and institutions and transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred between the University System, between other institutions, or to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

## **FY 2008**

# The University of Texas at El Paso







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per F1	Per FTSE		
Institution FTSEs			15,711	.38		
Operating Sources						
State of Texas						
State Appropriations	\$	87,198,555	\$	5,550		
State Grants and Contracts - Restricted		13,190,931		840		
Research Development Funds/ Texas Competitive Knowledge Fund		4,207,215		268		
Higher Education Assistance Funds		-		-		
Available University Fund Excellence (See FN8)		-		-		
Subtotal	\$	104,596,701	\$	6,658		
Student & Parent						
Tuition - net	\$	56,522,511	\$	3,598		
Fees - net		20,678,897		1,316		
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	77,201,408	\$	4,914		
Federal Government						
Federal Grants and Contracts - Restricted	\$	65,093,233	\$	4,143		
Institutional Resources						
Endowment and Interest Income (See FN2)	\$	10,872,211	\$	692		
Local Government Grants - Restricted	Ψ	1,170,958	Ψ	75		
Private Gifts and Grants - Restricted		15,974,249		1,017		
Sales and Services		3,840,078		244		
Net Auxiliary Enterprises		21,208,527		1,350		
Other Income (See FN3)		861,612		55		
Subtotal	\$	53,927,635	\$	3,433		
Total Operating Sources	\$	300,818,977		19,148		
Total Operating Sources	Ψ	300,010,977	Ψ	13,140		
Operating Uses						
Instruction	\$	83,621,718	\$	5,322		
Research		37,810,402		2,407		
Public Service		7,296,499		464		
Academic Support		18,974,586		1,208		
Student Services		15,169,147		965		
Institutional Support		19,237,719		1,224		
Operations and Maintenance of Plant		22,498,065		1,432		
Scholarships and Fellowships		31,786,871		2,023		
Auxiliary Enterprises		32,043,015		2,039		
Capital Outlay from Current Fund Sources		5,174,350		329		
Other Expenses (See FN3)		166,207		11		
Total Operating Uses	\$	273,778,579	\$	7,424		
Other Sources / (Uses) of Funds						
Capital Outlay from Non-Current Fund Sources		(41,391,211)	\$	(2,634)		
Mandatory and Non-mandatory Transfers (See FN11)		(1,161,902)	*	(74)		
Bond Proceeds Transfers (See FN4)		38,677,141		2,462		
Debt Service Payments (See FN5)		(17,991,421)		(1,145)		
Subtotal	\$	(21,867,393)		(1,391)		
Other Items Not for Current Operating Use						
Unrealized Gains / (Losses) (See FN6)		(14,664,507)	\$	(933)		
Additions to Permanent Endowments (See FN7)		3,583,633		228		
Subtotal	\$	(11,080,874)	\$	(705)		
Total Sources Over / (Under) Uses (See FN10)	\$	(5,907,869)	\$	(372)		
	-	, , , , , , , , ,	_	\- <del>-/</del>		

## The University of Texas at El Paso For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	87,198,555									87,198,555
State Grants and Contracts - Restricted	12,297,845	23,186		869,900						13,190,931
Research Development Funds/ Texas Competitive Knowledge Funds	4,207,215									4,207,215
Higher Education Assistance Funds										0
Available University Fund Excellence (See FN8)										0
Subtotal	103,703,615	23,186	0	869,900	0	0	0	0	0	104,596,701
Student & Parent										
Tuition - Gross	40,578,100	43,453,026								84,031,126
Waivers, Remissions, and Exemptions (See FN1)	(14,633,641)	43,433,020								(14,633,641)
Scholarship Discounts and Allowances (See FN1)	(4,865,036)	(8,009,938)								(12,874,974)
Tuition - net	21,079,423	35,443,088	0	0	0	0	0	0	0	56,522,511
Tullion - net	21,079,423	35,443,066	U	0	0	U	U	0	U	50,522,511
Fees - Gross		17,751,519	7,633,568							25,385,087
Waivers, Remissions, and Exemptions (See FN1)		17,701,010	7,000,000							20,000,007
Scholarship Discounts and Allowances (See FN1)		(3,255,797)	(1.450.393)							(4,706,190)
Fees - Net	0	14.495.722	6.183.175	0	0	0	0	0	0	20,678,897
TOOS THEE		14,400,722	0,100,170							20,010,001
Tuition and Fees (net of Scholarship Discounts and Allowances)	21,079,423	49,938,810	6,183,175	0	0	0	0	0	0	77,201,408
Federal Government										
Federal Grants and Contracts - Restricted		6,657,520		58,435,713						65,093,233
Institutional Resources										
Endowment and Interest Income (See FN2)	(70,194)	5,106,421	248,942	5,219,617	20,202	235,236	111,987			10,872,211
	(70,194)		240,942		20,202	233,230	111,907			
Local Government Grants - Restricted		44,230	2 000 400	1,126,728					222.025	1,170,958
Private Gifts and Grants - Restricted		198,166	3,029,432	12,413,626					333,025	15,974,249
Sales and Services		3,840,078	04 000 507							3,840,078
Net Auxiliary Enterprises			21,208,527							21,208,527
Other Income (See FN3)	38,973	723,794			98,845					861,612
Subtotal Total Operating Sources	(31,221) 124,751,817	9,912,689 66,532,205	24,486,901 30,670,076	18,759,971 78,065,584	119,047 119,047	235,236 235,236	111,987 111,987	0	333,025 333,025	53,927,635 300,818,977
Operating Uses										
Instruction	71,405,713	5,685,637		6,530,368						83,621,718
Research	7,206,349	5,176,375		25,427,678						37,810,402
Public Service	609,955	757,986		5,928,558						7,296,499
Academic Support	10,590,089	6,795,835		1,588,662						18,974,586
Student Services	5,777,906	8,547,153		408,485	435,603					15,169,147
Institutional Support	10,785,658	6,208,785		2,243,276						19,237,719
Operations and Maintenance of Plant	11,374,647	9,675,042		64,879			1,383,497			22,498,065
Scholarships and Fellowships	7,504,108	4,949,731		19,333,032						31,786,871
Auxiliary Enterprises			31,366,475	676,540						32,043,015
Capital Outlay from Current Fund Sources*	277,943	3,364,821	61,913	1,469,673						5,174,350
Other Expenses (See FN3)									166,207	166,207
Total Operating Uses	125,532,368	51,161,365	31,428,388	63,671,151	435,603	0	1,383,497	0	166,207	273,778,579
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(41,391,211)			(41,391,211)
Mandatory and Non-mandatory Transfers (See FN11)	9,987,145	(5,641,205)	5,485,267	(12,061,043)		261,327	806,607			(1,161,902)
Bond Proceeds Transfers In (See FN4)							38,677,141			38,677,141
Debt Service Payments (See FN5)	(9,206,594)	(5,266,126)	(3,465,415)	(53,286)	<u> </u>					(17,991,421)
Subtotal	780,551	(10,907,331)	2,019,852	(12,114,329)	0	261,327	(1,907,463)	0	0	(21,867,393)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(3,894,034)				(10,770,473)				(14,664,507)
Additions to Permanent Endowments (See FN7)						3,583,633				3,583,633
Subtotal	0	(3,894,034)	0	0	0	(7,186,840)	0	0	0	(11,080,874)
Total Sources Over / (Under) Uses (See FN 10)	0	569,475	1,261,540	2,280,104	(316,556)	(6,690,277)	(3,178,973)	0	166,818	(5,907,869)
Pond Proceeds										0
Bond Proceeds Depreciation Expense									(15,146,038)	(15,146,038)
Depreciation Expense Transfer of Capital Asses(s) from System									(10,140,036)	(10,140,038)
Transfer of Capital Asses(s) from System Other Port Employment Report (ORER) Evenese										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts									AG FOE FOA	40 EGE FO4
Capital Outlay Change in Net Assets (Total Agrees with AFR***)	0	569.475	1.261.540	2.280.104	(316,556)	(6.690.277)	(3,178,973)	0	46,565,561 31,586,341	46,565,561 25,511,654
Onange in Net Assets (Total Agrees With AFR )	U	J09,475	1,201,040	۷,۷00,104	(3000,000)	(0,090,277)	(3,110,813)	U	J 1,000,34 I	25,511,654

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at El Paso For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

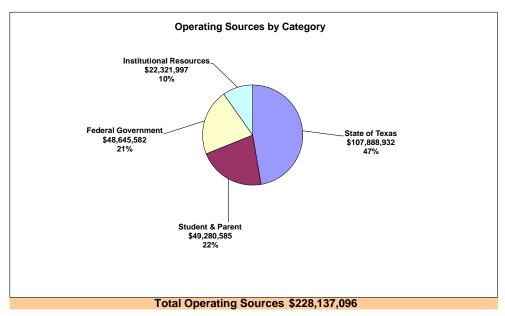
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

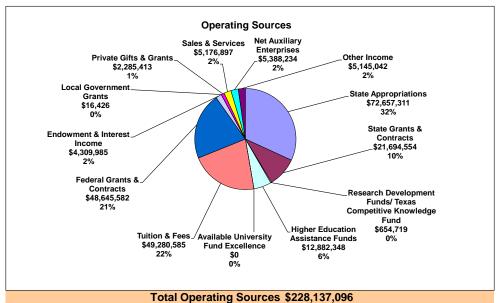
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

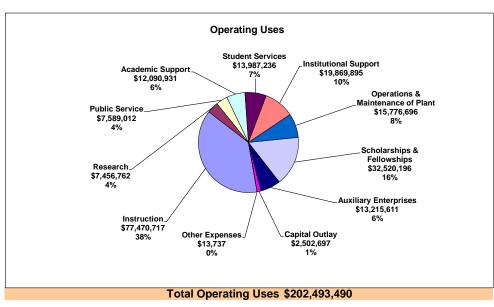
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: N/A

## The University of Texas - Pan American







State of Texas   State Off Texas	SUMMARY WORKSHEET FY 2008		Amount	P	Per FTSE		
State Of Texas	Institution FTSEs			1	5,155.86		
State Appropriations         \$ 72,657,311         \$ 4,794           State Grants and Contracts - Restricted         21,694,554         1,431           Research Development Funds/ Texas Competitive Knowledge Fund         654,719         43           Higher Education Assistance Funds         12,882,348         850           Available University Fund Excellence (See FN8)         12,882,348         850           Student & Parent         Tuition - net         \$ 35,321,619         \$ 2,331           Fees - net         13,958,966         921           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 49,280,585         \$ 3,252           Federal Government Federal Grants and Contracts - Restricted         \$ 48,645,582         \$ 3,210           Institutional Resources         \$ 4,309,985         \$ 284           Endowment and Interest Income (See FN2)         \$ 4,309,985         \$ 284           Local Government Grants - Restricted         \$ 2,285,413         151           Sales and Services         \$ 5,176,697         342           Local Government Grants - Restricted         \$ 2,331,797         343           Met Audillary Enterprises         \$ 5,382,24         36           Other Income (See FN3)         \$ 7,470,717         \$ 1,145           Subtotal         \$ 7,470,71	Operating Sources						
State Grants and Contracts - Restricted   21,694,554   1,431							
Research Development Funds/ Texas Competitive Knowledge Fund         65.4,719         4.3           Higher Education Assistance Funds         12,882,348         850           Available University Fund Excellence (See FN8)         107,888,932         \$ 7,118           Student & Parent         11,101         \$ 35,321,619         \$ 2,331           Fees - net         13,958,966         921           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 49,280,585         \$ 3,252           Federal Government         Federal Government         Federal Government         \$ 48,645,582         \$ 3,210           Institutional Resources         Institutional Resources         \$ 4,309,985         \$ 284           Endowment and Interest Income (See FN2)         \$ 4,309,985         \$ 284           Local Government Grants - Restricted         16,426         1           Private Grifts and Grants - Restricted         2,285,413         151           Sales and Services         5,176,897         342           Net Auxiliary Enterprises         5,382,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Uses         7,456,762         492           Instruction <td></td> <td>\$</td> <td></td> <td>\$</td> <td>,</td>		\$		\$	,		
Higher Education Assistance Funds					,		
Available University Fund Excellence (See FN8)   7,118   5	·				_		
Subtotal   Substitution   Substitu			12,882,348		850		
Tuition - net         \$ 35,321,619         \$ 2,331           Fees - net         13,958,966         921           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 49,280,565         \$ 3,252           Federal Government           Federal Grants and Contracts - Restricted         \$ 48,645,582         \$ 3,210           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,309,985         \$ 284           Local Government Grants - Restricted         16,426         1           1 Frivate Giffs and Grants - Restricted         16,426         1           1 Frivate Giffs and Grants - Restricted         5,176,897         342           Net Auxiliary Enterprises         5,382,234         356           Other Income (See FN3)         5,145,682         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         \$ 7,7470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,456,762         492           Public Services         13,397,236         923           Bustotal Services         13,397,236         923           Bustotal Support         19,869,895         1,311 </td <td>Subtotal</td> <td>\$</td> <td>107,888,932</td> <td>\$</td> <td>- 7,118</td>	Subtotal	\$	107,888,932	\$	- 7,118		
Tuition - net         \$ 35,321,619         \$ 2,331           Fees - net         13,958,966         921           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 49,280,565         \$ 3,252           Federal Government           Federal Grants and Contracts - Restricted         \$ 48,645,582         \$ 3,210           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,309,985         \$ 284           Local Government Grants - Restricted         16,426         1           1 Frivate Giffs and Grants - Restricted         16,426         1           1 Frivate Giffs and Grants - Restricted         5,176,897         342           Net Auxiliary Enterprises         5,382,234         356           Other Income (See FN3)         5,145,682         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         \$ 7,7470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,456,762         492           Public Services         13,397,236         923           Bustotal Services         13,397,236         923           Bustotal Support         19,869,895         1,311 </td <td>Chirdont 9 Devent</td> <td></td> <td></td> <td></td> <td></td>	Chirdont 9 Devent						
Fees - net         13,958,966         921           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 49,280,585         \$ 3,252           Federal Government         Federal Grants and Contracts - Restricted         \$ 48,645,582         \$ 3,210           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 4,309,985         \$ 284           Local Government Grants - Restricted         16,426         1           Private Gifts and Grants - Restricted         2,285,413         151           Sales and Services         5,176,897         342           Net Auxiliary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         2,232,1397         1,473           Total Operating Sources         22,31,37,096         1,5053           Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         15,776,696         1,941           Applications and Maintenance of Plant		¢	25 221 610	æ	2 221		
Truition and Fees (net of Scholarship Discounts and Allowances)		Φ		Ф			
Federal Government   Federal Grants and Contracts - Restricted   \$ 48,645,562 \$ 3,210		\$		\$			
Federal Grants and Contracts - Restricted   \$48,645,582   \$3,210     Institutional Resources   Endowment and Interest Income (See FN2)   \$4,309,985   \$284     Local Government Grants - Restricted   16,426   1     Frivate Gifts and Grants - Restricted   2,285,413   151     Sales and Services   5,176,897   342     Net Auxiliary Enterprises   5,388,234   356     Other Income (See FN3)   5,145,042   339     Subtotal   \$2,321,997   \$1,473     Total Operating Sources   \$228,137,096   \$15,053     Operating Uses	Taltion and Tees (fiet of Odriolarship Discourts and Allowances)	Ψ	43,200,303	Ψ	5,252		
Institutional Resources   Endowment and Interest Income (See FN2)   \$ 4,309,985   \$ 284     Local Government Grants - Restricted   16,426   1     Private Gifts and Grants - Restricted   2,285,413   151     Sales and Services   5,176,897   342     Net Auxiliary Enterprises   5,388,234   356     Other Income (See FN3)   5,145,042   339     Subtotal   \$ 22,321,997   \$ 1,473     Total Operating Sources   \$ 228,137,096   \$ 15,053     Operating Uses	Federal Government		40.645.500	r.	2.240		
Endowment and Interest Income (See FN2)         \$ 4,309,985         284           Local Government Grants - Restricted         16,426         1           Private Giffs and Grants - Restricted         2,285,413         151           Sales and Services         5,176,897         342           Net Auxiliary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         * 228,137,096         \$ 15,053           Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         (2,02,493,490         \$ 13,362	Federal Grants and Contracts - Restricted		48,645,582	<b>\$</b>	3,210		
Local Government Grants - Restricted         16,426         1           Private Giffs and Grants - Restricted         2,285,413         151           Sales and Services         5,176,897         342           Net Auxiliary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$22,321,997         \$1,5053           Operating Uses           Instruction         \$77,470,717         \$5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         (12,104,772)         15           Other Expenses (See FN3)         13,737         15           Total Operating Uses         (12,007,471)         179 <td< td=""><td>Institutional Resources</td><td></td><td></td><td></td><td></td></td<>	Institutional Resources						
Private Gifts and Grants - Restricted         2,285,413         151           Sales and Services         5,176,897         342           Net Auxiliary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 14,73           Total Operating Sources         \$ 228,137,096         \$ 15,053           Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,456,762         492           Public Services         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         2,502,697         165           Other Expenses (See FN3)         13,737         1           Total Operating Uses         \$ 202,493,490         \$ 13,362           Other		\$		\$	_		
Sales and Services         5,176,897         342           Net Auxillary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         \$ 228,137,096         \$ 15,053           Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operating Support         19,869,895         1,311           Operating Support         19,869,895         1,311           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         2,502,697         165           Other Expenses (See FN3)         13,737         1           Total Operating Uses         (12,104,772)         \$ (799           Mandatory and Non-mandatory Transfers (See							
Net Auxiliary Enterprises         5,388,234         356           Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         \$ 228,137,096         \$ 15,053           Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         2,502,697         165           Other Expenses (See FN3)         13,737         1           Total Operating Uses         (12,104,772)         \$ (799           Mandatory and Non-mandatory Transfers (See FN1)         402,445         27           Bond Proceeds Transfers (See FN4)         2,786,726         184 <t< td=""><td></td><td></td><td></td><td></td><td>_</td></t<>					_		
Other Income (See FN3)         5,145,042         339           Subtotal         \$ 22,321,997         \$ 1,473           Total Operating Sources         \$ 228,137,096         \$ 15,053           Operating Uses         Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         2,502,697         165           Other Expenses (See FN3)         13,737         1           Total Operating Uses         \$ 202,493,490         \$ 13,362           Other Sources / (Uses) of Funds         (12,104,772)         \$ (799           Mandatory and Non-mandatory Transfers (See FN11)         402,445         27           Both Operating Use         (12,007,471) <th< td=""><td></td><td></td><td></td><td></td><td>_</td></th<>					_		
Subtotal   \$ 22,321,997							
Total Operating Sources   \$228,137,096							
Operating Uses           Instruction         \$ 77,470,717         \$ 5,112           Research         7,456,762         492           Public Service         7,589,012         501           Academic Support         12,090,931         798           Student Services         13,987,236         923           Institutional Support         19,869,895         1,311           Operations and Maintenance of Plant         15,776,696         1,041           Scholarships and Fellowships         32,520,196         2,146           Auxiliary Enterprises         13,215,611         872           Capital Outlay from Current Fund Sources         2,502,697         165           Other Expenses (See FN3)         13,737         1           Total Operating Uses         \$ 202,493,490         13,362           Other Sources / (Uses) of Funds         (12,104,772)         (799           Mandatory and Non-mandatory Transfers (See FN11)         402,445         27           Bond Proceeds Transfers (See FN4)         2,786,726         184           Debt Service Payments (See FN5)         (12,007,471)         (792           Subtotal         \$ (20,923,072)         (1,380           Other Items Not for Current Operating Use         (4,982,055)							
Instruction	Total Operating Sources	\$	228,137,096	\$	15,053		
Research       7,456,762       492         Public Service       7,589,012       501         Academic Support       12,090,931       798         Student Services       13,987,236       923         Institutional Support       19,869,895       1,311         Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use       4 (4,982,055)       \$ (329         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663	Operating Uses						
Public Service       7,589,012       501         Academic Support       12,090,931       798         Student Services       13,987,236       923         Institutional Support       19,869,895       1,311         Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$202,493,490       \$13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$(20,923,072)       \$(1,380)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$(329)         Additions to Permanent Endowments (See FN7)       297,663       20         <	Instruction	\$		\$	5,112		
Academic Support       12,090,931       798         Student Services       13,987,236       923         Institutional Support       19,869,895       1,311         Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$202,493,490       \$13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$(20,923,072)       \$(1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$(329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$(4,684,392)       \$(309	Research				492		
Student Services       13,987,236       923         Institutional Support       19,869,895       1,311         Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309	Public Service				501		
Institutional Support       19,869,895       1,311         Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309	Academic Support		12,090,931		798		
Operations and Maintenance of Plant       15,776,696       1,041         Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309	Student Services		13,987,236		923		
Scholarships and Fellowships       32,520,196       2,146         Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309							
Auxiliary Enterprises       13,215,611       872         Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309					1,041		
Capital Outlay from Current Fund Sources       2,502,697       165         Other Expenses (See FN3)       13,737       1         Total Operating Uses       \$ 202,493,490       \$ 13,362         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772)       \$ (799)         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792)         Subtotal       \$ (20,923,072)       \$ (1,380)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329)         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309)					2,146		
Other Expenses (See FN3)         13,737         1           Total Operating Uses         \$ 202,493,490         \$ 13,362           Other Sources / (Uses) of Funds         \$ 202,493,490         \$ 13,362           Capital Outlay from Non-Current Fund Sources         (12,104,772)         \$ (799)           Mandatory and Non-mandatory Transfers (See FN11)         402,445         27           Bond Proceeds Transfers (See FN4)         2,786,726         184           Debt Service Payments (See FN5)         (12,007,471)         (792           Subtotal         \$ (20,923,072)         \$ (1,380)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (4,982,055)         \$ (329)           Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392)         \$ (309)					872		
Total Operating Uses         \$ 202,493,490 \$ 13,362           Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources         (12,104,772) \$ (799)           Mandatory and Non-mandatory Transfers (See FN11)         402,445         27           Bond Proceeds Transfers (See FN4)         2,786,726         184           Debt Service Payments (See FN5)         (12,007,471)         (792)           Subtotal         \$ (20,923,072)         \$ (1,380)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (4,982,055)         \$ (329)           Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392)         \$ (309)					165		
Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (12,104,772) \$ (799)         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792)         Subtotal       \$ (20,923,072) \$ (1,380)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055) \$ (329)         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392) \$ (309)				¢			
Capital Outlay from Non-Current Fund Sources       (12,104,772) \$ (799)         Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792)         Subtotal       \$ (20,923,072)       \$ (1,380)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329)         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309)	Total Operating Uses	Ψ	202,493,490	Þ	13,362		
Mandatory and Non-mandatory Transfers (See FN11)       402,445       27         Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309	Other Sources / (Uses) of Funds		//2 /	_	<b>,</b>		
Bond Proceeds Transfers (See FN4)       2,786,726       184         Debt Service Payments (See FN5)       (12,007,471)       (792         Subtotal       \$ (20,923,072)       \$ (1,380         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (4,982,055)       \$ (329         Additions to Permanent Endowments (See FN7)       297,663       20         Subtotal       \$ (4,684,392)       \$ (309			•	\$			
Debt Service Payments (See FN5)         (12,007,471)         (792           Subtotal         \$ (20,923,072)         \$ (1,380)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (4,982,055)         \$ (329)           Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392)         \$ (309)							
Subtotal         \$ (20,923,072) \$ (1,380)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (4,982,055) \$ (329)           Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392) \$ (309)							
Other Items Not for Current Operating Use         (4,982,055)         (329)           Unrealized Gains / (Losses) (See FN6)         (4,982,055)         (329)           Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392)         \$ (309)		•		<b>c</b>			
Unrealized Gains / (Losses) (See FN6)       (4,982,055) \$ (329)         Additions to Permanent Endowments (See FN7)       297,663 20         Subtotal       \$ (4,684,392) \$ (309)	Subiolai	φ	(20,823,072)	φ	(1,300)		
Additions to Permanent Endowments (See FN7)         297,663         20           Subtotal         \$ (4,684,392) \$ (309)	Other Items Not for Current Operating Use		(4.000.07=)	•	(00=)		
Subtotal \$ (4,684,392) \$ (309			• • • • • • •	\$	(329)		
	, ,			Φ.	20		
Total Sources Over / (Under) Uses (See FN10) \$ 36,142 \$ 2	Sudiotal	\$	(4,684,392)	Ъ	(309)		
	Total Sources Over / (Under) Uses (See FN10)	\$	36,142	\$	2		

### The University of Texas - Pan American For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	2000
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	72,657,311									72,657,311
State Grants and Contracts - Restricted	20,830,615			863,939						21,694,554
Research Development Funds/ Texas Competitive Knowledge Funds	654,719									654,719
Higher Education Assistance Funds	12,882,348									12,882,348
Available University Fund Excellence (See FN8)										0
Subtotal	107,024,993	0	0	863,939	0	0	0	0	0	107,888,932
Student & Parent										
Tuition - Gross	24,812,256	34,135,833								58,948,089
Waivers, Remissions, and Exemptions (See FN1)	(698,518)									(698,518)
Scholarship Discounts and Allowances (See FN1)	(9,502,442)	(13,425,510)								(22,927,952
Tuition - net	14,611,296	20,710,323	0	0	0	0	0	0	0	35,321,619
Fees - Gross Waivers, Remissions, and Exemptions (See FN1)	46,742	11,749,599	10,937,504							22,733,845
Scholarship Discounts and Allowances (See FN1)		(4.621.079)	(4.153.800)							(8,774,879)
Fees - Net	46,742	7,128,520	6,783,704	0	0	0	0	0	0	13,958,966
Tuition and Fees (net of Scholarship Discounts and Allowances)	14.658.038	27.838.843	6.783.704	0	0	0	0	0	0	49.280.585
·	14,000,000	27,000,040	0,700,704							40,200,000
Federal Government Federal Grants and Contracts - Restricted		1,648,485		46,997,097						48,645,582
reueral Grants and Contracts - Restricted		1,048,485		40,997,097						48,045,582
Institutional Resources										
Endowment and Interest Income (See FN2)	346,791	2,090,365	435,221	808,085	20,838	403,966	204,719			4,309,985
Local Government Grants - Restricted				16,426						16,426
Private Gifts and Grants - Restricted		161,295		2,124,118						2,285,413
Sales and Services		5,176,897								5,176,897
Net Auxiliary Enterprises			5,388,234							5,388,234
Other Income (See FN3)	449,510	1,481,228	8,500	1,964,627	1,059,546		8,672		172,959	5,145,042
Subtotal	796,301	8,909,785	5,831,955	4,913,256	1,080,384	403,966	213,391	0	172,959	22,321,997
Total Operating Sources	122,479,332	38,397,113	12,615,659	52,774,292	1,080,384	403,966	213,391	0	172,959	228,137,096
Operating Uses Instruction	63,187,567	4,905,109		9,378,041						77,470,717
Research	2,311,034	299,373		4,846,355						7,456,762
Public Service	2,817,656	3,463,360		1,307,996						7,589,012
Academic Support	9,135,686	1,458,094		1,497,151						12,090,931
Student Services	6,411,973	3,889,310		2,531,303	1,154,650					13,987,236
Institutional Support	12,311,761	7,225,262		332,872						19,869,895
Operations and Maintenance of Plant	8,519,994	6,432,139		7,057			817,506			15,776,696
Scholarships and Fellowships	12,268,809	4,174,947		16,076,440						32,520,196
Auxiliary Enterprises		195,725	12,844,247	175,639						13,215,611
Capital Outlay from Current Fund Sources*	1,281,808	954,540	93,631	172,718						2,502,697
Other Expenses (See FN3) Total Operating Uses	118,246,288	32,997,859	12,937,878	36,325,572	1,154,650	0	817,506	0	13,737 13,737	13,737 202,493,490
	110,240,200	32,991,039	12,937,070	30,323,372	1,134,030	- 0	017,300	0	10,737	202,430,430
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**							(40.404.770)			(40.404.770)
	2 000 552	(50.040)	0.770.707	(47.000.440)	040.040	(00, 400)	(12,104,772)		50.000	(12,104,772)
Mandatory and Non-mandatory Transfers (See FN11)	3,666,553	(56,916)	3,770,737	(17,683,416)	218,346	(60,492)	10,487,703		59,930	402,445
Bond Proceeds Transfers In (See FN4)			(				2,786,726			2,786,726
Debt Service Payments (See FN5) Subtotal	(7,610,182)	(18,991) (75,907)	(2,801,823) 968,914	(17,683,416)	218,346	(60,492)	(1,576,475) (406,818)	0	59,930	(12,007,471) (20,923,072)
	(0,0.0,020)	(. 0,501)	300,014	(,000,410)	2.0,040	(00,402)	(100,010)		55,500	(20,020,072)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)	(42,128)	(1,513,947)	(506,532)	(64,034)	(3,323)	(2,741,876)	(110,215)			(4,982,055)
Additions to Permanent Endowments (See FN7)	(42,120)	(1,313,347)	(300,332)	(04,034)	(3,323)	297,663	(110,215)			297,663
Subtotal	(42,128)	(1,513,947)	(506,532)	(64,034)	(3,323)	(2,444,213)	(110,215)	0	0	(4,684,392)
Total Courses Over / (linder) Hose (Con EN 40)	247 207	3 900 400	140 163	(4.209.720)	140.757	(2.100.720)	(1 101 140)	0	210 152	26 142
Total Sources Over / (Under) Uses (See FN 10)	247,287	3,809,400	140,163	(1,298,730)	140,757	(2,100,739)	(1,121,148)	0	219,152	36,142
Bond Proceeds Depreciation Expense									(15,146,851)	0 (15,146,851)
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts									14,607,469	14 607 400
Capital Outlay Change in Net Assets (Total Agrees with AFR***)	247.287	3.809.400	140,163	(1.298.730)	140.757	(2.100.739)	(1,121,148)	0	(320,230)	14,607,469 (503,240)
Onange in Net Assets (Total Agrees Willi AFR )	241,281	3,009,400	140,103	(1,290,130)	140,757	(2,100,739)	(1,121,148)	U	(320,230)	(503,240)

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas - Pan American For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

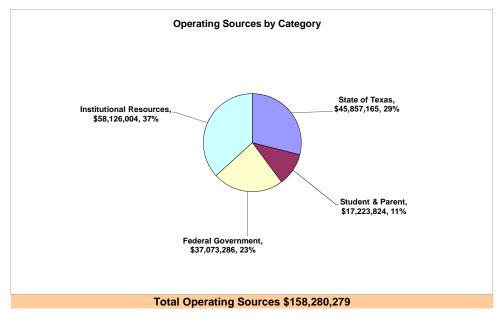
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

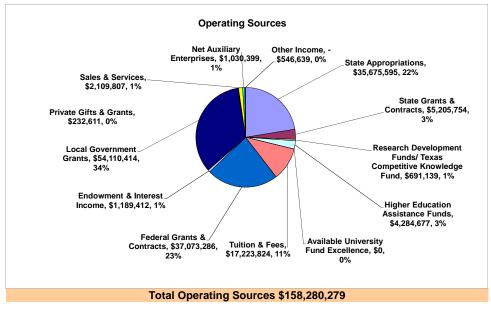
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

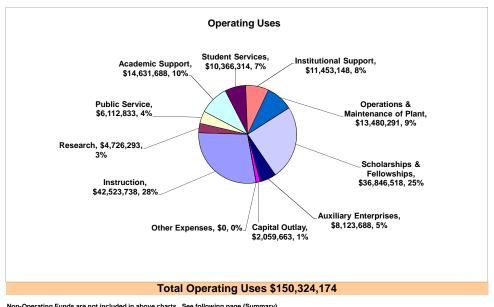
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 4.7 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(4.7) million. Non-expendable funds consist of unrealized gains (losses) of \$(5.0) million and additions (reductions) to permanent endowments of \$ 0.3 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 36,140.

## The University of Texas at Brownsville







### The University of Texas at Brownsville (Incl. Texas Southmost College)

For the Year Ended August 31, 2009

**Source: FY 2009 Annual Financial Report** 

Updated July, 2012

SUMMARY WORKSHEET FY 2009		Amount	Per FTSE
Institution State Funded FTSEs			9,406.86
Operating Sources			
State of Texas			
State Appropriations	\$	35,675,595	\$ 3,793
State Grants and Contracts - Restricted		5,205,754	553
Research Development Funds/ Texas Competitive Knowledge Fund		691,139	73
Higher Education Assistance Funds		4,284,677	455
Available University Fund Excellence (See FN8) Subtotal	\$	45,857,165	\$ 4,874
	<u> </u>	10,001,100	<u>,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,</u>
Student & Parent	•	0.044.004	<b>.</b>
Tuition - net	\$	, ,	\$ 1,054
Fees - net	Φ.	7,312,763	777
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	17,223,824	\$ 1,831
Federal Government			
Federal Grants and Contracts - Restricted	\$	37,073,286	\$ 3,941
Institutional Resources			
Endowment and Interest Income (See FN2)	\$	1,189,412	\$ 126
Local Government Grants - Restricted	*	54,110,414	5,752
Private Gifts and Grants - Restricted		232,611	25
Sales and Services		2,109,807	224
Net Auxiliary Enterprises		1,030,399	110
Other Income (See FN3)		(546,639)	(58)
Subtotal	\$	58,126,004	\$ 6,179
Total Operating Sources	\$	158,280,279	\$ 16,825
Operating Hose			
Operating Uses Instruction	\$	42,523,738	\$ 4,521
Research	Ψ	4,726,293	φ <del>1</del> ,521 502
Public Service		6,112,833	650
Academic Support		14,631,688	1,555
Student Services		10,366,314	1,102
Institutional Support		11,453,148	1,218
Operations and Maintenance of Plant		13,480,291	1,433
Scholarships and Fellowships		36,846,518	3,917
Auxiliary Enterprises		8,123,688	864
Capital Outlay from Current Fund Sources Other Expenses (See FN3)		2,059,663	219
Total Operating Uses	\$	150,324,174	\$ 15,981
Other Sources / (Uses) of Funds Capital Outlay from Non Current Fund Sources		(7 222 264)	¢ /760\
Capital Outlay from Non-Current Fund Sources		(7,222,364)	, ,
Mandatory and Non-mandatory Transfers (See FN11)		3,993,938	425
Bond Proceeds Transfers (See FN4) Debt Service Payments (See FN5)		(952,301) (6,539,607)	(101) (695)
Subtotal	\$		\$ (1,139)
Other Henry Net for Compant On and the Use			
Other Items Not for Current Operating Use		(4.070.704)	<u> </u>
Unrealized Gains / (Losses) (See FN6)		(4,070,784)	, ,
Additions to Permanent Endowments (See FN7) Subtotal	\$	288,792 (3,781,992)	\$ (402)
	Ψ	(0,701,002)	ψ (±02)
Total Sources Over / (Under) Uses (See FN10)	\$	(6,546,221)	\$ (697)

## The University of Texas at Brownsville (Incl. Texas Southmost College) For the Year Ended August 31, 2009 Source: FY 2009 Annual Financial Report

										FY 2009
Operating Sources	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
State of Texas	00110141	200.g.natou	2.11.01 p. 1000	Expondusio	20411141140	oa. rando		iiiuobiouiiooo		Timuly Chirolony
State Appropriations	35,675,595									35,675,595
State Grants and Contracts - Restricted	4,369,752	394,165		441,837						5,205,754
Research Development Funds/ Texas Competitive Knowledge Funds	691,139									691,139
Higher Education Assistance Funds	4,284,677									4,284,677
Available University Fund Excellence (See FN8)										-
Subtotal	45,021,163	394,165	-	441,837		-	-		-	45,857,165
Student & Parent										
Tuition - Gross	5,672,328	7,920,823								13,593,151
Waivers, Remissions, and Exemptions (See FN1)	(478,673)	(711,847)								(1,190,520
Scholarship Discounts and Allowances (See FN1)	(1,082,373)	(1,409,197)								(2,491,570
Tuition - net	4,111,282	5,799,779	-	-	-	-	-	-	-	9,911,061
Fees - Gross	17,619	6,797,210	3,389,952							10,204,781
Waivers, Remissions, and Exemptions (See FN1)	(309)	(582,296)	(380,912)							(963,517
Scholarship Discounts and Allowances (See FN1)	(2,930)	(1,214,879)	(710,692)							(1,928,501
Fees - Net	14,380	5,000,035	2,298,348	-	-	-	-	-	-	7,312,763
Tuition and Fees (net of Scholarship Discounts and Allowances)	4,125,662	10,799,814	2,298,348	-	-	-	-	-	-	17,223,824
Federal Government										
Federal Grants and Contracts - Restricted		1,287,497		35,785,789						37,073,286
Institutional Resources	20 55-	0.45.00-		222.2.5						4 400 ***
Endowment and Interest Income (See FN2)	89,569	645,080	14,440	296,018			144,305			1,189,412
Local Government Grants - Restricted	33,798,242	13,763,301	4,480,556	2,068,315						54,110,414
Private Gifts and Grants - Restricted	2,580	138,908		91,123						232,611
Sales and Services	66	1,254,472	1,030,399	855,269						2,109,807
Net Auxiliary Enterprises	(000, 400)	200 400	1,030,399	50.745	= 000				(0.004)	1,030,399
Other Income (See FN3)	(920,139)	230,106		53,745	5,880		93,000		(9,231)	(546,639
Subtotal Total Operating Sources	32,970,318 82,117,143	16,031,867 28,513,343	5,525,395 7,823,743	3,364,470 39,592,096	5,880 5,880	-	237,305 237,305		(9,231) (9,231)	58,126,004 158,280,279
Operating Uses Instruction	37,964,432	2,069,611		2,489,695						42,523,738
Research	801,148	338,138		3,587,007						4,726,293
Public Service	1,183,500	388,671		4,540,662						6,112,833
Academic Support	8,180,982	4,775,604		1,675,102						14,631,688
Student Services	4,540,263	4,407,714		1,275,215	143,122					10,366,314
Institutional Support	8,973,684	2,348,240		131,224			000 000			11,453,148
Operations and Maintenance of Plant	6,029,883	5,982,131		606,011			862,266			13,480,291
Scholarships and Fellowships	6,604,028	8,395,873	0.400.000	21,846,617						36,846,518
Auxiliary Enterprises			8,123,688							8,123,688
Capital Outlay from Current Fund Sources*	1,244,203	214,826	31,242	569,392						2,059,663
Other Expenses (See FN3)  Total Operating Uses	75,522,123	28,920,808	8,154,930	36,720,925	143,122	-	862,266	-	-	150,324,174
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(7,222,364)			(7,222,364
Mandatory and Non-mandatory Transfers (See FN11)	(1,492,897)	4,421,088	683,563	(2,986,506)	126,229	4,701	3,237,760			3,993,938
Bond Proceeds Transfers In (See FN4)	(915,967)		(36,334)		-, -					(952,301
Debt Service Payments (See FN5)	(6,539,607)		(,,							(6,539,607
Subtotal	(8,948,471)	4,421,088	647,229	(2,986,506)	126,229	4,701	(3,984,604)	-	-	(10,720,334
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(2,759,477)				(1,311,307)				(4,070,784
Additions to Permanent Endowments (See FN7) Subtotal	-	(2,759,477)	-	-	-	288,792 (1,022,515)	-	-	-	288,792 (3,781,992
Total Sources Over / (Under) Uses (See FN 10)	(2,353,451)	1,254,146	316,042	(115,335)	(11,013)	(1,017,814)	(4,609,565)	-	(9,231)	(6,546,221
Bond Proceeds										
									(5,764,195)	(5,764,195
Depreciation Expense										
Transfer of Capital Asses(s) from System									(0,701,100)	(-,, -,, -,
									(0,101,100)	(=,, = ,, , = ,
Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts							672,228			- - 672,228
Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense	(2,353,451)	1.254.146	316.042	(115.335)	(11,013)	(1.017.814)	672,228		9,282,026 3,508,600	672,228 9,282,026 (2,356,162

<sup>\*\*</sup>Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

<sup>\*\*\*</sup>As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at Brownsville (Incl. Texas Southmost College) For the Year Ended August 31, 2009 Source: FY 2009 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to the THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

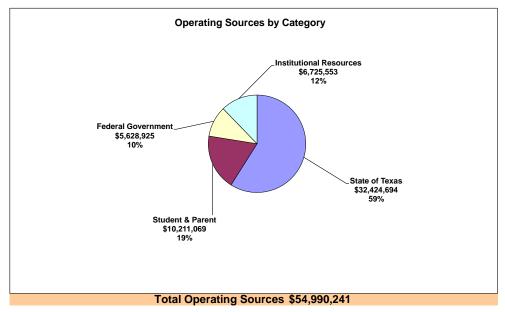
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

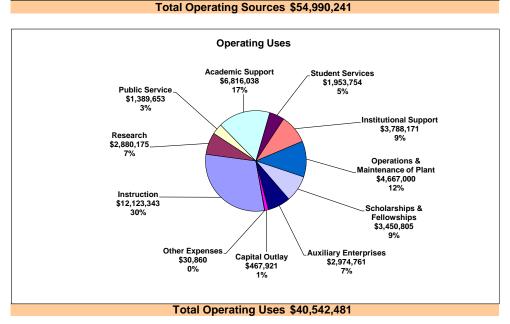
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** N/A

## The University of Texas of the Permian Basin



**Operating Sources Net Auxiliary** Private Gifts & Grants \$1,433,831 Sales & Services Enterprises \_\$2,655,420 \$556,839 \_1% **Local Government** Other Income \$20.887 \$694,680 **Endowment & Interest** Income \$1,363,896 Federal Grants 8 Contracts State Appropriations \$31,669,076 \$5,628,925 10% **Tuition & Fees** \$10,211,069 19% Available University Fund Excellence \$0 0% Research Development State Grants & Funds/ Texas
Competitive Knowledge Higher Education Contracts \$551,741 Assistance Funds \$0 0% Fund \$203,877



### The University of Texas of the Permian Basin For the Year Ended August 31, 2008

**Source: FY 2008 Annual Financial Report** 

		Amount		er FTSE
Institution FTSEs			2	2,737.28
Operating Sources				
State of Texas				
State Appropriations	\$	31,669,076	\$	11,570
State Grants and Contracts - Restricted		551,741		202
Research Development Funds/ Texas Competitive Knowledge Fund		203,877		74
Higher Education Assistance Funds		-		-
Available University Fund Excellence (See FN8)		-		-
Subtotal	\$	32,424,694	\$	11,846
Student & Parent				
Tuition - net	\$	7,686,470	\$	2,808
Fees - net	•	2,524,599	•	922
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	10,211,069	\$	3,730
Taliforn and 1 000 (Not of Contolationip Diococanto and 7 movaness)	Ψ	10,211,000	Ψ	0,700
Federal Government				
Federal Grants and Contracts - Restricted	\$	5,628,925	\$	2,056
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	1,363,896	\$	498
Local Government Grants - Restricted		20,887		8
Private Gifts and Grants - Restricted		1,433,831		524
Sales and Services		556,839		203
Net Auxiliary Enterprises		2,655,420		970
Other Income (See FN3)		694,680		254
Subtotal	\$	6,725,553	\$	2,457
Total Operating Sources	<del>φ</del>	54,990,241	<del>φ</del>	20,089
Total Operating Sources	Ψ	34,990,241	Ψ	20,003
Operating Uses				
Instruction	\$	, ,	\$	4,429
Research		2,880,175		1,052
Public Service		1,389,653		508
Academic Support		6,816,038		2,490
Student Services		1,953,754		714
Institutional Support		3,788,171		1,384
Operations and Maintenance of Plant		4,667,000		1,705
Scholarships and Fellowships		3,450,805		1,261
Auxiliary Enterprises		2,974,761		1,087
Capital Outlay from Current Fund Sources		467,921		171
Other Expenses (See FN3)		30,860		11
Total Operating Uses	\$	40,542,481	\$	14,812
Other Courses (Allere) of France				
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(11,527,893)	\$	(4,211
Mandatory and Non-mandatory Transfers (See FN11)		(111,181)	Ψ	•
		• • • • • • • • • • • • • • • • • • • •		(41 7 426
Bond Proceeds Transfers (See FN4)		20,354,884		7,436
Debt Service Payments (See FN5) Subtotal	\$	(11,566,596) (2,850,786)	\$	(4,226 (1,042
CHANGE	Ψ	(2,000,100)	Ψ	(1,012
<u>Ουλίθιαι</u>				
Other Items Not for Current Operating Use		// *** *** **	•	
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		(1,939,094)	\$	
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)		215,184		79
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)	\$			(708 79 (629

## The University of Texas of the Permian Basin For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	=
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										, , , , , , , , , , , , , , , , , , , ,
State Appropriations	31,669,076									31,669,076
State Grants and Contracts - Restricted	451,722			100,019						551,741
Research Development Funds/ Texas Competitive Knowledge Funds	203,877			100,010						203,877
Higher Education Assistance Funds	200,011									0
Available University Fund Excellence (See FN8)										0
Subtotal	32,324,675	0	0	100.019	0	0	0	0	0	32,424,694
Oublotai	32,324,073	<u> </u>	0	100,019	<u> </u>	<u> </u>		<u> </u>	0	32,424,094
Student & Parent										
Tuition - Gross	5,376,609	6,547,023								11,923,632
Waivers, Remissions, and Exemptions (See FN1)	(576,705)	(112,858)								(689,563)
Scholarship Discounts and Allowances (See FN1)	(1,373,583)	(2,174,016)								(3,547,599)
Tuition - net	3,426,321	4,260,149	0	0	0	0	0	0	0	7,686,470
Tullion - Het	3,420,321	4,200,149	U	0	0	U	0	0	U	7,080,470
Fees - Gross	34,264	1,969,845	1,554,023							3,558,132
										(51,737)
Waivers, Remissions, and Exemptions (See FN1)	(333)	(38,551)	(12,853)							
Scholarship Discounts and Allowances (See FN1)	22.024	4 004 004	(981,796)	^	^		•	•	^	(981,796)
Fees - Net	33,931	1,931,294	559,374	0	0	0	0	0	0	2,524,599
Tribing and English of Ontrological Discounts and Allerman	2 400 050	0.404.440	550.074	0				•	^	40 044 000
Tuition and Fees (net of Scholarship Discounts and Allowances)	3,460,252	6,191,443	559,374	0	0	0	0	0	0	10,211,069
Fodoral Covernment										
Federal Government	(888)	10.00		F 040 *= *						5.000.000
Federal Grants and Contracts - Restricted	(330)	16,384		5,612,871						5,628,925
1 00 0 10										
Institutional Resources										
Endowment and Interest Income (See FN2)	146,765	201,658	49,906	774,522		182,767	8,278			1,363,896
Local Government Grants - Restricted				20,887						20,887
Private Gifts and Grants - Restricted				1,433,831						1,433,831
Sales and Services	40	556,799								556,839
Net Auxiliary Enterprises		,	2,655,420							2,655,420
Other Income (See FN3)	(1,076)	547,270	2,000,420	148,486						694,680
Subtotal	145,729	1,305,727	2,705,326	2,377,726	0	182,767	8,278	0	0	6,725,553
Total Operating Sources	35,930,326	7,513,554	3,264,700	8,090,616	0	182,767	8,278	0	0	54,990,241
Operating Uses Instruction	10,737,538	507,778		878,027						12,123,343
Research	730,491	119,800		2,029,884						2,880,175
Public Service	930,501	285,506		173,646						1,389,653
Academic Support	3,731,349	1,248,677		1,136,530			699,482			6,816,038
Student Services	1,517,261	376,003		30,909	29,581		000,402			1,953,754
Institutional Support	2,979,218	654,910		154,043	23,301					3,788,171
		262,846		6,228			446 140			4,667,000
Operations and Maintenance of Plant	3,951,786						446,140			
Scholarships and Fellowships	1,192,464	1,164,513		1,093,828						3,450,805
Auxiliary Enterprises		33,591	2,775,408	165,762						2,974,761
Capital Outlay from Current Fund Sources*	304,685	83,733	22,560	56,943	0		0		0	467,921
Other Expenses (See FN3)									30,860	30,860
Total Operating Uses	26,075,293	4,737,357	2,797,968	5,725,800	29,581	0	1,145,622	0	30,860	40,542,481
04 0 (41 ) (5 1										
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(11,527,893)		0	(11,527,893)
Mandatory and Non-mandatory Transfers (See FN11)	539,999	(1,432,269)	965,204	(3,206,946)		193,036	2,760,000		0	(111,181)
Bond Proceeds Transfers In (See FN4)		46,081	(9,919)	(9,919)	)		20,328,641			20,354,884
Debt Service Payments (See FN5)	(10,383,271)	(22,960)	(1,160,365)							(11,566,596)
Subtotal	(9,843,272)	(1,409,148)	(205,080)	(3,216,865	69,795	193,036	11,560,748	0	0	(2,850,786)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(431,142)		116,407	0	(1,624,359)			0	(1,939,094)
Additions to Permanent Endowments (See FN7)						215,184				215,184
Subtotal	0	(431,142)	0	116,407	0	(1,409,175)	0	0	0	(1,723,910)
Total Sources Over / (Under) Uses (See FN 10)	11,761	935,908	261,652	(735,642	40,214	(1,033,372)	10,423,404	0	(30,860)	9,873,065
, , ,				, , , ,					, /	, , , , , , , , , , , , , , , , , , , ,
Bond Proceeds										0
Depreciation Expense									(3,651,009)	(3,651,009)
Transfer of Capital Asses(s) from System									(-,,	(-,,
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay	0								11,995,814	11,995,814
	11,761	935.908	261.652	(735.642)	40.214	(1.033.372)	10.423.404	0	8.313.945	18,217,870
Change in Net Assets (Total Agrees with AFR***)	11,761	935,908	201,052	(735,642	40,214	(1,033,372)	10,423,404	0	0,313,945	18,217,870

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas of the Permian Basin For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

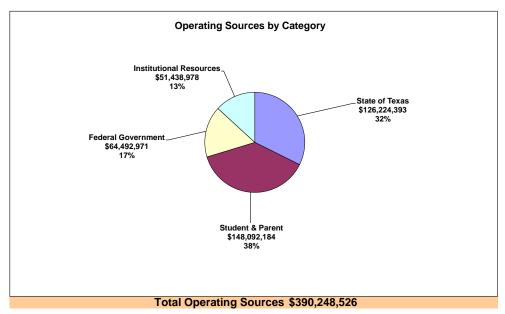
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

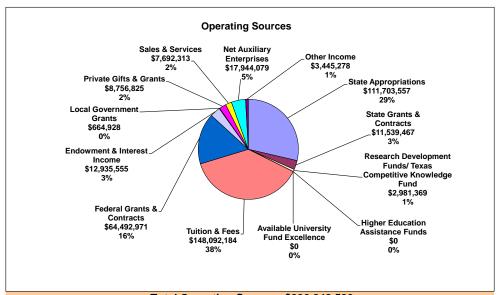
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

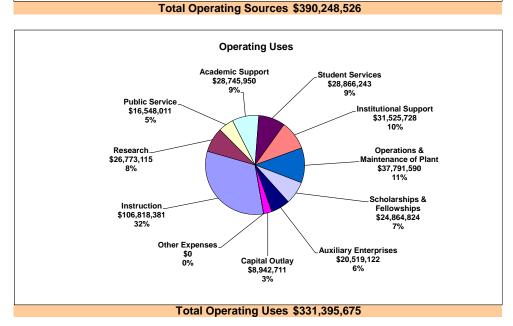
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 23.2 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(1.7) million. Non-expendable funds consist of unrealized gains (losses) of \$(1.9) million and additions (reductions) to permanent endowments of \$ 0.2 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 21,462,678.

## The University of Texas at San Antonio







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pe	er FTSE
Institution FTSEs			22	,423.44
Operating Sources				
State of Texas				
State Appropriations	\$	111,703,557	\$	4,982
State Grants and Contracts - Restricted	*	11,539,467	Ψ	515
Research Development Funds/ Texas Competitive Knowledge Fund		2,981,369		133
Higher Education Assistance Funds		-		_
Available University Fund Excellence (See FN8)		_		-
Subtotal	\$	126,224,393	\$	5,630
Student & Parent				
Tuition - net	\$	86,784,491	\$	3,870
Fees - net	Ψ	61,307,693	Ψ	2,734
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	148,092,184	\$	6,604
Tullion and Fees (het of Scholarship Discounts and Allowances)	Ψ	140,092,104	Ψ	0,004
Federal Government				
Federal Grants and Contracts - Restricted	\$	64,492,971	\$	2,876
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	12,935,555	\$	577
Local Government Grants - Restricted	•	664,928	*	30
Private Gifts and Grants - Restricted		8,756,825		391
Sales and Services		7,692,313		343
Net Auxiliary Enterprises		17,944,079		800
Other Income (See FN3)		3,445,278		154
Subtotal	\$	51,438,978	\$	2,295
Total Operating Sources	**************************************	390,248,526	\$	17,405
Total operating courses	Ψ	000,240,020	Ψ	11,400
Operating Uses				
Instruction	\$	106,818,381	\$	4,764
Research		26,773,115		1,194
Public Service		16,548,011		738
Academic Support		28,745,950		1,282
Student Services		28,866,243		1,287
Institutional Support		31,525,728		1,406
Operations and Maintenance of Plant		37,791,590		1,685
Scholarships and Fellowships		24,864,824		1,109
Auxiliary Enterprises		20,519,122		915
Capital Outlay from Current Fund Sources		8,942,711		399
Other Expenses (See FN3)		-		-
Total Operating Uses	\$	331,395,675	\$	14,779
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(96,083,952)	\$	(4,285)
Mandatory and Non-mandatory Transfers (See FN11)		(1,948,566)	Ψ	(4,265)
Bond Proceeds Transfers (See FN4)		107,371,283		4,788
Debt Service Payments (See FN5)		(28,278,875)		(1,261)
Subtotal	\$	(18,940,110)	\$	(845)
Other Remark New York Comment Or and Comment of the United States of the				
Other Items Not for Current Operating Use		(12 604 604)	¢.	(007)
Unrealized Gains / (Losses) (See FN6)		(13,601,604)	Ф	(607)
Additions to Permanent Endowments (See FN7) Subtotal	\$	4,387,736 (9,213,868)	\$	196 (411)
Gubiotai	φ	(3,213,000)	φ	(411)
Total Sources Over / (Under) Uses (See FN10)	\$	30,698,873	\$	1,370

## The University of Texas at San Antonio For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	111,703,557									111,703,557
State Grants and Contracts - Restricted	9,326,828	65,992		2,146,647						11,539,467
Research Development Funds/ Texas Competitive Knowledge Funds	2,981,369									2,981,369
Higher Education Assistance Funds										Q
Available University Fund Excellence (See FN8)										0
Subtotal	124,011,754	65,992	0	2,146,647	0	0	0	0	0	126,224,393
Student & Parent										
Tuition - Gross	46,463,153	67,075,571								113,538,724
Waivers, Remissions, and Exemptions (See FN1)	(6,106,520)	0.,0.0,0.								(6,106,520
Scholarship Discounts and Allowances (See FN1)	(7,779,089)	(12,868,624)								(20,647,713
Tuition - net	32,577,544	54,206,947	0	0	0	0	0	0	0	86,784,491
Fees - Gross		64,288,274	11,599,155							75,887,429
Waivers, Remissions, and Exemptions (See FN1)										0
Scholarship Discounts and Allowances (See FN1)		(12,333,873)	(2,245,863)							(14,579,736
Fees - Net	0	51,954,401	9,353,292	0	0	0	0	0	0	61,307,693
Tuition and Fees (net of Scholarship Discounts and Allowances)	32.577.544	106.161.348	9.353.292	0	0	0	0	0	0	148,092,184
Tultion and Fees (flet of Scholarship Discounts and Allowances)	32,377,344	100,101,346	9,353,292	U	0	U	U	0	U	140,092,104
Federal Government										
Federal Grants and Contracts - Restricted		5,946,765		58,546,206				•		64,492,971
		·	·	·			·			
Institutional Resources	,				- :					
Endowment and Interest Income (See FN2)	1,787,504	5,510,022	1,522,336	2,913,033	54,724	184,009	963,927			12,935,555
Local Government Grants - Restricted		37,325		627,603						664,928
Private Gifts and Grants - Restricted		227,175	45	8,529,605						8,756,825
Sales and Services		7,692,313								7,692,313
Net Auxiliary Enterprises			17,944,079							17,944,079
Other Income (See FN3)	(29,488)	2,084,951		724,252	381,936				283,627	3,445,278
Subtotal	1,758,016	15,551,786	19,466,460	12,794,493	436,660	184,009	963,927	0	283,627	51,438,978
Total Operating Sources	158,347,314	127,725,891	28,819,752	73,487,346	436,660	184,009	963,927	0	283,627	390,248,526
Operating Uses										
Instruction	88,771,698	11,258,129		6,788,554						106,818,381
Research	4,915,206	1,323,260		20,534,649						26,773,115
Public Service	7,440,662	2,196,991		6,910,358						16,548,011
Academic Support	12,035,117	15,355,390		1,355,443						28,745,950
Student Services	4,166,115	24,063,409		61,661	575,058					28,866,243
Institutional Support	18,361,712	12,337,788		826,228						31,525,728
Operations and Maintenance of Plant	16,218,787	14,024,252					7,548,551			37,791,590
Scholarships and Fellowships	3,546,630	6,408,254		14,909,940			,,			24,864,824
Auxiliary Enterprises	-,,	887,120	19,392,575	239,427						20,519,122
Capital Outlay from Current Fund Sources*	1,030,103	4,783,343	659,998	2,469,267						8,942,711
Other Expenses (See FN3)	.,,	1,1.00,0.10	,	_,						0
Total Operating Uses	156,486,030	92,637,936	20,052,573	54,095,527	575,058	0	7,548,551	0	0	331,395,675
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(96,083,952)			(96,083,952
	4.545.407	(450,400)	500 577	(47.550.400)	4 405 000	44.407			47.404	
Mandatory and Non-mandatory Transfers (See FN11)	4,515,427	(456,193)	529,577	(17,559,188)	1,465,020	14,467	9,494,863		47,461	(1,948,566
Bond Proceeds Transfers In (See FN4)			(				107,371,283			107,371,283
Debt Service Payments (See FN5) Subtotal	(13,627,953) (9,112,526)	(8,572,917) (9,029,110)	(6,078,005) (5,548,428)	(17,559,188)	1,465,020	14,467	20,782,194	0	47,461	(28,278,875 (18,940,110
GUDIOIGI	(9,112,526)	(9,029,110)	(5,548,428)	(17,559,188)	1,405,020	14,407	20,782,194	0	47,401	(18,940,110
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(1,186,217)	(5,686,752)	(1,631,644)	(846,904)		(4,250,087)				(13,601,604
Additions to Permanent Endowments (See FN7)						4,387,736				4,387,736
Subtotal	(1,186,217)	(5,686,752)	(1,631,644)	(846,904)	0	137,649	0	0	0	(9,213,868)
Total Sources Over / (Under) Uses (See FN 10)	(8,437,459)	20,372,093	1,587,107	985,727	1,326,622	336,125	14,197,570	0	331,088	30,698,873
Total Godines Greet ( Chines) Greet ( 14 10)	(0,407,409)	20,512,095	1,507,107	300,727	1,020,022	330,123	17,101,310	0	331,000	30,080,073
Bond Proceeds										0
Depreciation Expense									(26,317,313)	(26,317,313
Transfer of Capital Asses(s) from System									( .,,)	(==,=,0 .0
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay									105,026,663	105,026,663
Change in Net Assets (Total Agrees with AFR***)	(8.437.459)	20.372.093	1.587.107	985.727	1.326.622	336.125	14,197,570	0	79.040.438	109,408,223
g Not noote ( Total night ood will nit )	(5,707,708)	20,012,000	.,507,107	000,121	.,020,022	000,120	, 107,070	0	. 5,540,400	100,400,220

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at San Antonio For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

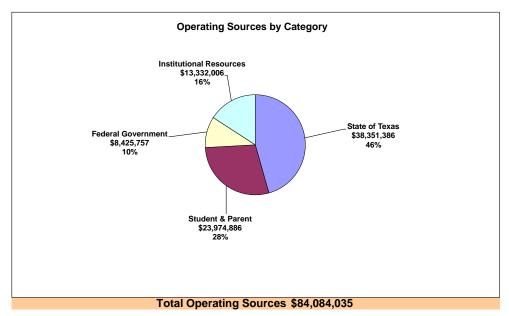
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

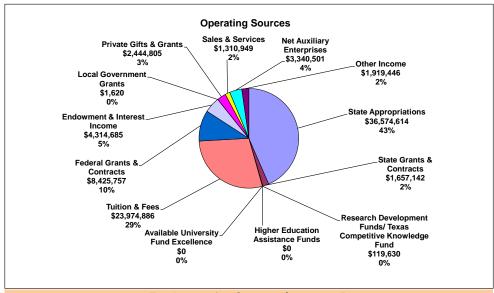
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

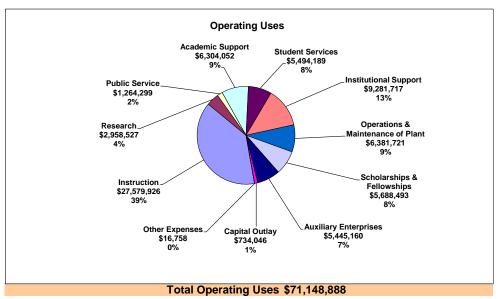
**FN10:** Revenues received but not yet expended are approximately \$ 39.9 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(9.2) million. Non-expendable funds consist of unrealized gains (losses) of \$(13.6) million and additions (reductions) to permanent endowments of \$ 4.4 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 30,698,873.

## The University of Texas at Tyler





**Total Operating Sources \$84,084,035** 



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pe	er FTSE
Institution FTSEs			4,	907.47
Operating Sources				
State of Texas				
State Appropriations	\$	36,574,614	\$	7,453
State Grants and Contracts - Restricted		1,657,142		338
Research Development Funds/ Texas Competitive Knowledge Fund		119,630		24
Higher Education Assistance Funds		-		-
Available University Fund Excellence (See FN8)		-		
Subtotal	\$	38,351,386	\$	7,815
Student & Parent				
Tuition - net	\$	15,384,397	\$	3,135
Fees - net		8,590,489		1,750
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	23,974,886	\$	4,885
Federal Government				
Federal Grants and Contracts - Restricted	\$	8,425,757	\$	1,717
Institutional Resources	•	4.044.005	•	070
Endowment and Interest Income (See FN2)	\$	4,314,685	\$	879
Local Government Grants - Restricted Private Gifts and Grants - Restricted		1,620		400
		2,444,805 1,310,949		498 267
Sales and Services Net Auxiliary Enterprises		3,340,501		681
Other Income (See FN3)		1,919,446		391
Subtotal	\$	13,332,006	\$	2,716
Total Operating Sources	<del>\$</del>	84,084,035	\$ \$	17,133
Total Operating Sources	Ψ	04,004,033	Ф	17,133
Operating Uses				
Instruction	\$	27,579,926	\$	5,620
Research		2,958,527		603
Public Service		1,264,299		258
Academic Support		6,304,052		1,285
Student Services		5,494,189		1,120
Institutional Support		9,281,717		1,891
Operations and Maintenance of Plant		6,381,721		1,300
Scholarships and Fellowships		5,688,493		1,159
Auxiliary Enterprises		5,445,160		1,110
Capital Outlay from Current Fund Sources		734,046		150
Other Expenses (See FN3)		16,758		3
Total Operating Uses	\$	71,148,888	\$	14,499
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(21,856,089)	\$	(4,454)
Mandatory and Non-mandatory Transfers (See FN11)		(279,798)	·	(57)
Bond Proceeds Transfers (See FN4)		30,107,254		6,135
Debt Service Payments (See FN5)		(8,553,639)		(1,743)
Subtotal	\$	(582,272)	\$	(119)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(6,083,911)	\$	(1,240)
Additions to Permanent Endowments (See FN7)		5,077,160	+	1,035
Subtotal	\$	(1,006,751)	\$	(205)
Total Sources Over / (Under) Uses (See FN10)	\$	11,346,124	\$	2,310

### The University of Texas at Tyler For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL W	DRKSHEET FT 20	-					FY 2008		
						Annuity, Life &			_			
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In			
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University		
State of Texas	26 106 762	277 054								26 574 647		
State Appropriations State Contracts Restricted	36,196,763 759,152	377,851		897,990						36,574,614 1,657,142		
State Grants and Contracts - Restricted Research Development Funds/ Texas Competitive Knowledge Funds	119,630			097,990						119,630		
Higher Education Assistance Funds	119,030									(119,030		
Available University Fund Excellence (See FN8)										(		
Subtotal	37,075,545	377,851	0	897,990	0	0	0	n	0	38,351,386		
Gubiotai	37,073,343	377,031	0	037,330	0	0	0	0		30,331,300		
Student & Parent												
Tuition - Gross	8,241,445	12,691,042	0							20,932,487		
Waivers, Remissions, and Exemptions (See FN1)	(1,104,512)	(209,935)								(1,314,447		
Scholarship Discounts and Allowances (See FN1)	(1,821,452)	(2,412,191)	0							(4,233,643		
Tuition - net	5,315,481	10,068,916	0	0	0	0	0	0	0	15,384,397		
Fees - Gross	21,580	6,122,513	3,808,391							9,952,484		
Waivers, Remissions, and Exemptions (See FN1)	(215)	(64,796)	(50,834)							(115,845		
Scholarship Discounts and Allowances (See FN1)	(3,221) 18.144	(765,065) 5,292,652	(477,864) 3,279,693	0	0	0	0	0	0	(1,246,150 8,590,489		
Fees - Net	18,144	5,292,052	3,279,693	U	U	U	U	U	U	8,590,489		
Tuition and Fees (net of Scholarship Discounts and Allowances)	5.333.625	15.361.568	3.279.693	0	0	0	0	0	0	23,974,886		
	*1***1***	,,	-11	-								
Federal Government												
Federal Grants and Contracts - Restricted		284,716		8,141,041					-	8,425,757		
1 2 2 10												
Institutional Resources	477.044	4 000 774	0.40	0.070.007	4 407	(0.000)				1011005		
Endowment and Interest Income (See FN2)	177,344	1,262,774	643	2,872,667	4,487	(3,230)				4,314,685		
Local Government Grants - Restricted		450.007	254.004	1,620						1,620		
Private Gifts and Grants - Restricted		152,907	354,984	1,936,914						2,444,805		
Sales and Services Net Auxiliary Enterprises		1,310,949	3,340,501							1,310,949 3,340,501		
Other Income (See FN3)		147,612	3,340,501	52,414			1.644.700	0	74,720	1,919,446		
Subtotal	177,344	2,874,242	3,696,128	4,863,615	4,487	(3,230)	1,644,700	0		13,332,006		
Total Operating Sources	42,586,514	18,898,377	6,975,821	13,902,646	4,487	(3,230)	1,644,700	0		84,084,035		
Operating Uses Instruction	23,285,024	1,595,486		887,830			1,811,586			27,579,926		
Research	88,650	10,573		2,262,936			596,368			2,958,527		
Public Service	18,561	17,387		1,228,351			20			1,264,299		
Academic Support	4,507,833	1,624,363		171,767	00.000		89			6,304,052		
Student Services	2,129,453	3,125,258		66,780	62,990		109,708			5,494,189		
Institutional Support Operations and Maintenance of Plant	4,570,526 5,766,537	2,579,283 163,755		940,692 2,333			1,191,216 449,096			9,281,717 6,381,721		
Scholarships and Fellowships	324,348	1,284,112		4,080,033			449,096			5,688,493		
Auxiliary Enterprises	324,340	1,204,112	5.311.435	133.725						5.445.160		
Capital Outlay from Current Fund Sources*	393,771	296,493	7,574	36,208						734,046		
Other Expenses (See FN3)	000,771	200,400	7,014	00,200					16.758	16,758		
Total Operating Uses	41,084,703	10,696,710	5,319,009	9,810,655	62,990	0	4,158,063	0	16,758	71,148,888		
Other Sources / (Uses) of Funds												
Capital Outlay from Non-Current Fund Sources**							(21,856,089)			(21,856,089		
Mandatory and Non-mandatory Transfers (See FN11)	5,057,251	(4,013,478)	516,841	(3,453,527)	107,762	776,096	729,257			(279,798		
Bond Proceeds Transfers In (See FN4)	/a.a.a.a	(000 -00)	(0.4.0.0==)				30,107,254			30,107,254		
Debt Service Payments (See FN5) Subtotal	(6,212,674) (1,155,423)	(200,588) (4,214,066)	(2,140,377) (1,623,536)	(3,453,527)	107,762	776,096	8,980,422	0	0	(8,553,639 (582,272		
Subiolai	(1,155,425)	(4,214,000)	(1,023,530)	(3,453,527)	107,762	776,096	0,900,422	U	0	(302,212		
Other Items Not for Current Operating Use												
Unrealized Gains / (Losses) (See FN6)		(1,230,633)		(26,455)	0	(4,826,823)				(6,083,911		
Additions to Permanent Endowments (See FN7)		· · · · ·				5,077,160				5,077,160		
Subtotal	0	(1,230,633)	0	(26,455)	0	250,337	0	0	0	(1,006,751		
Total Sources Over / (Under) Uses (See FN 10)	346,388	2,756,968	33,276	612,009	49,259	1,023,203	6,467,059	0	57,962	11,346,124		
D 10 1												
Bond Proceeds									/=	(7,744,700		
Depreciation Expense									(7,744,720)	(7,744,720		
Transfer of Capital Asses(s) from System												
Other Post-Employment Benefit (OPEB) Expense												
Non-Cash Capital Gifts Capital Outlay	0	0	0	0					22,590,135	22,590,135		
Change in Net Assets (Total Agrees with AFR***)	346.388	2.756.968	33.276	612.009	49.259	1.023.203	6.467.059	0		22,590,135		
Ondings in Net Assets (Total Agrees Willi AFA	J <del>4</del> U,J00	۵,۲۵۵,۳۵۵	33,210	012,009	43,208	1,023,203	0,+01,009	U	110,000,71	20,131,539		

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas at Tyler For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

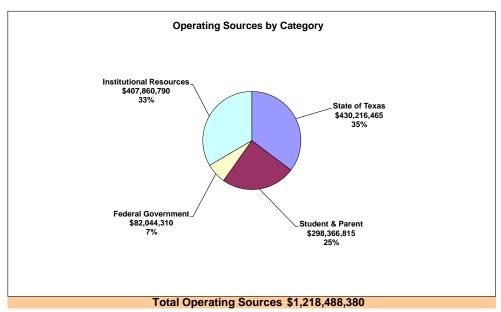
**FN10:** Revenues received but not yet expended are approximately \$ 12.4 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(0.1) million. Non-expendable funds consist of unrealized gains (losses) of \$(6.1) million and additions (reductions) to permanent endowments of \$ 5.1 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 11,346,124.

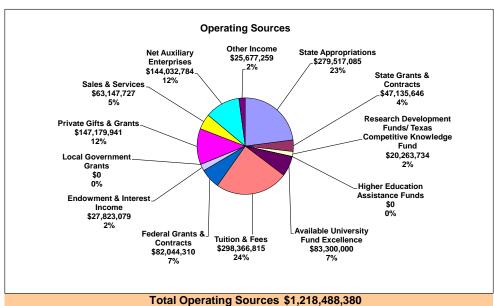
## 3-Texas A&M University System Institutions

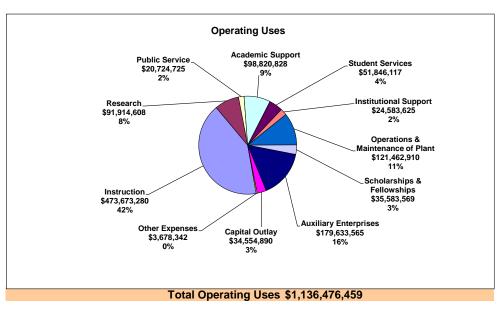
### Texas A&M University System Institutions

Texas A&M University
Texas A&M University at Galveston
Prairie View A&M University
Tarleton State University
Texas A&M University – Corpus Christi
Texas A&M University – Kingsville
Texas A&M International University
West Texas A&M University
Texas A&M University – Commerce
Texas A&M University – Texarkana

# FY 2008 Texas A&M University







SUMMARY WORKSHEET FY 2008		Amount	Pe	Per FTSE	
Institution FTSEs			42,582.04		
Operating Sources					
State of Texas					
State Appropriations	\$	279,517,085	\$	6,564	
State Grants and Contracts - Restricted		47,135,646		1,107	
Research Development Funds/ Texas Competitive Knowledge Fund		20,263,734		476	
Higher Education Assistance Funds		-		4.050	
Available University Fund Excellence (See FN8) Subtotal	\$	83,300,000 430,216,465	\$	1,956 10,103	
Sublotal	Ψ	430,210,403	φ	10,103	
Student & Parent					
Tuition - net	\$	175,944,616	\$	4,132	
Fees - net		122,422,199	•	2,875	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	298,366,815	\$	7,007	
Federal Government					
Federal Grants and Contracts - Restricted	\$	82,044,310	\$	1,927	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	27,823,079	\$	653	
Local Government Grants - Restricted		-		-	
Private Gifts and Grants - Restricted		147,179,941		3,456	
Sales and Services		63,147,727		1,483	
Net Auxiliary Enterprises		144,032,784		3,382	
Other Income (See FN3)		25,677,259		603	
Subtotal	\$	407,860,790	\$	9,577	
Total Operating Sources	\$	1,218,488,380	\$	28,614	
Operating Uses		170.070.000	•	44.404	
Instruction	\$	473,673,280	\$	11,124	
Research		91,914,608		2,159	
Public Service		20,724,725		487	
Academic Support		98,820,828		2,321	
Student Services		51,846,117		1,218	
Institutional Support		24,583,625		577	
Operations and Maintenance of Plant		121,462,910		2,852	
Scholarships and Fellowships		35,583,569		836	
Auxiliary Enterprises		179,633,565		4,219	
Capital Outlay from Current Fund Sources		34,554,890		811	
Other Expenses (See FN3)		3,678,342		86	
Total Operating Uses	\$	1,136,476,459	\$	26,690	
Other Seurces / (Hees) of Funds					
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(54,112,135)	•	(1,271)	
Mandatory and Non-mandatory Transfers (See FN11)			Φ		
Bond Proceeds Transfers (See FN4)		13,399,684		315	
Debt Service Payments (See FN5)		(54,898,554)		(1,289)	
Subtotal	\$		\$	(2,245)	
Other Hama Net for Comment Operation Use		<u>-</u>			
Other Items Not for Current Operating Use		(60 706 447)	¢.	(4.600)	
Unrealized Gains / (Losses) (See FN6)		(69,796,117)	Ф	(1,639)	
Additions to Permanent Endowments (See FN7)		1,714,195	· ·	(4.500)	
Subtotal	\$	(68,081,922)	\$	(1,599)	
Total Sources Over / (Under) Uses (See FN10)	\$	(81,681,006)	\$	(1,920)	

### **Texas A&M University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	DETAIL WORKSHEET FY 2008							_	FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	279,517,085	0	0	0	0	0	0	0	0	279,517,08
State Grants and Contracts - Restricted	38,266,228	1,271,855	34,062	7,563,501	0	0	0	0	0	47,135,64
Research Development Funds/ Texas Competitive Knowledge Funds	20,263,734	1,271,655	34,062	7,565,501	0	0	0	0	0	20,263,73
Higher Education Assistance Funds	20,203,734	0	0	0	0	0	0	0	0	20,203,73
Available University Fund Excellence (See FN8)	48,165,543	35,134,457	0	0	0	0	0	0	0	83,300,00
Subtotal	386.212.590	36.406.312	34,062	7.563.501	0	0	0	0	0	430,216,46
	,,	,,	,	.,,,		-				,=,
Student & Parent					_					
Tuition - Gross	113,941,636	139,435,985	0	0	0	0	0	0	0	253,377,62
Waivers, Remissions, and Exemptions (See FN1)	(30,600,065)	(5,490,723)	0	0	0	0	0	0	0	(36,090,78
Scholarship Discounts and Allowances (See FN1)	(15,538,807)	(25,803,410)	0	0	0	0	0	0	0	(41,342,21
Tuition - net	67,802,764	108,141,852	0	0	U	0	U	0	0	175,944,61
Fees - Gross	918,257	122,975,443	26,603,314	2,546	0	0	0	0	0	150,499,56
Waivers, Remissions, and Exemptions (See FN1)			(227,046)							(227,04
Scholarship Discounts and Allowances (See FN1)	(169,929)	(22,757,294)	(4,923,092)	0	0	0	0	0	0	(27,850,31
Fees - Net	748,328	100,218,149	21,453,176	2,546	0	0	0	0	0	122,422,19
Tuitien and Face (not of Cabalarabia Disserted and Alleum	68,551,092	208,360,001	21,453,176	2,546	0	^	0	0	0	200 202 21
Tuition and Fees (net of Scholarship Discounts and Allowances)	08,551,092	208,360,001	21,453,176	2,546	0	0	0	0	0	298,366,81
Federal Government										
Federal Grants and Contracts - Restricted	0	12,083,418	135,532	69,825,360	0	0	0	0	0	82,044,31
Institutional Resources										
Endowment and Interest Income (See FN2)	3,943,562	7,297,605	7,099,273	5,887,506	168,350	114,929	3,311,854	0	0	27,823,07
Local Government Grants - Restricted										
Private Gifts and Grants - Restricted	0	4,879,978	8,256,720	133,948,708	94,535	0	0	0	0	147,179,94
Sales and Services	13,323,349	43,694,242	509,303	5,620,833	0	0	0	0	0	63,147,72
Net Auxiliary Enterprises	0	0	144,032,784	0	0	0	0	0	0	144,032,78
Other Income (See FN3)	147,956	12,132,555	10,267,169	593,753	1,990,910	283,717	0	0	261,199	25,677,25
Subtotal Total Operating Sources	17,414,867 472,178,549	68,004,380 324,854,111	170,165,249 191,788,019	146,050,800 223,442,207	2,253,795 2,253,795	398,646 398,646	3,311,854 3,311,854	0	261,199 261,199	407,860,79 1,218,488,38
Operating Uses										
Instruction	342,781,209	56,130,736	0	74,761,335	0	0	0	0	0	473,673,28
Research	6,175,844	23,930,969	0	61,807,795	0	0	0	0	0	91,914,60
Public Service	1,128,785	13,961,332	0	5,634,608	0	0	0	0	0	20,724,72
Academic Support	28,271,112	52,788,954	0	17,760,762	0	0	0	0	0	98,820,82
Student Services	15,452,086	34,225,303	0	1,628,630	540,098	0	0	0	0	51,846,11
Institutional Support	24,708,020	(1,470,478)	0	1,346,083	0	0	0	0	0	24,583,62
Operations and Maintenance of Plant	50,513,258	52,702,050	0	2,083,821	0	0	16,163,781	0	0	121,462,91
Scholarships and Fellowships	6,966,260	16,802,627	0	11,814,682	0	0	0	0	0	35,583,56
Auxiliary Enterprises	0	0	179,633,565	0	0	0	0	0	0	179,633,56
Capital Outlay from Current Fund Sources*	2,007,359	25,507,038	4,495,882	2,544,611	404.000		0.000	0	4 000 504	34,554,89
Other Expenses (See FN3) Total Operating Uses	114,165 478,118,098	1,842,108 276,420,639	432,715 184,562,162	18,852 179,401,179	184,000 724.098	0	3,998 16,167,779	0	1,082,504 1,082,504	3,678,34 1,136,476,45
Total Operating Oses	470,110,090	276,420,639	164,562,162	179,401,179	724,096	0	10,107,779	<u> </u>	1,062,504	1,130,470,43
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(54,112,135)	0	0	(54,112,13
Mandatory and Non-mandatory Transfers (See FN11)	3,329,073	(42,568,053)	14,076,342	(28,734,814)		(2,108,865)	70,416,231	0	0	13,399,68
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	0	0	0	(54.000.55
Debt Service Payments (See FN5) Subtotal	(6,772,031)	(5,589,675) (48,157,728)	(22,690,227)	(28.734.814)	(1.010.230)	(2.108.865)	(19,846,621)	0	0	(54,898,55 (95,611,00
	(3,442,856)	(40,107,720)	(0,013,003)	(20,134,014)	(1,010,230)	(2,100,005)	(3,342,323)	0	0	(93,011,00
Other Items Not for Current Operating Use	_		_		_	:-:	_	_	_	
Unrealized Gains / (Losses) (See FN6)	0	(41,170,171)	0	7,296	0	(28,633,242)	0	0	0	(69,796,11
Additions to Permanent Endowments (See FN7) Subtotal	0	(41 170 171)	0	7 296	0	1,714,195 (26,919,047)	0	0	0	1,714,19 (68,081,92
	•	(11,170,171)		7,200		, ,,, ,,,	Ü		· ·	
Total Sources Over / (Under) Uses (See FN 10)	(9,382,507)	(40,894,427)	(1,388,028)	15,313,510	519,467	(28,629,266)	(16,398,450)	0	(821,305)	(81,681,00
Bond Proceeds										
Depreciation Expense									(61,797,062)	(61,797,06
Transfer of Capital Asset(s) from System									41,139,074	41,139,07
Other Post-Employment Benefit (OPEB) Expense	(36,733,182)	(5,863,432)	(5,051,566)							(47,648,18
Non-Cash Capital Gifts	0.007.050	05 507 000	4 405 000	0.544.044	^	•	54.440.405	•	772,204	772,20
Capital Outlay Change in Not Assets (Total Agrees with AEP***)	2,007,359	25,507,038	4,495,882	2,544,611	519,467	(29,620,266)	54,112,135 37,713,685	0	(20,707,089)	88,667,02
Change in Net Assets (Total Agrees with AFR***)	(44,108,330)	(21,250,821)	(1,943,712)	17,858,121	519,467	(28,629,266)	31,113,085	0	(∠∪,/∪/,∪ŏ9)	(60,547,94

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

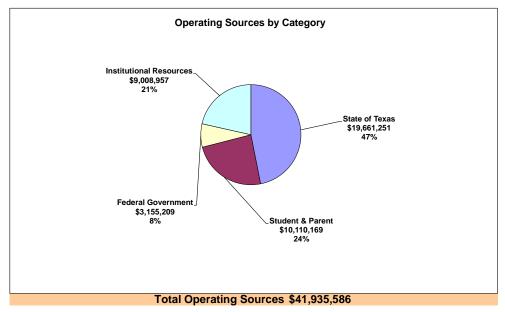
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

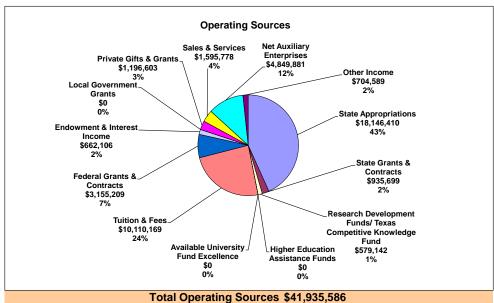
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

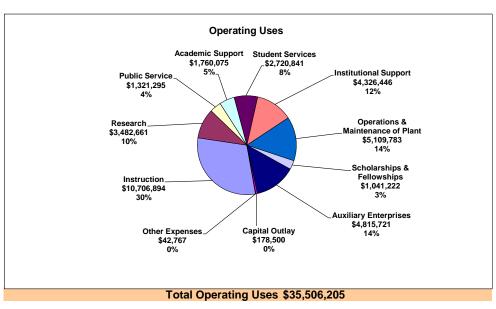
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

FN10: N/A

## Texas A&M University at Galveston







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			1,530.38
Operating Sources			
State of Texas			
State Appropriations	\$	, ,	\$ 11,857
State Grants and Contracts - Restricted		935,699	611
Research Development Funds/ Texas Competitive Knowledge Fund		579,142	378
Higher Education Assistance Funds		-	-
Available University Fund Excellence (See FN8)	Φ.	-	-
Subtotal	\$	19,661,251	\$ 12,846
Student & Parent			
Tuition - net	\$		\$ 4,641
Fees - net		3,007,534	1,965
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	10,110,169	\$ 6,606
Federal Government			
Federal Grants and Contracts - Restricted	\$	3,155,209	\$ 2,062
Institutional Resources			
Endowment and Interest Income (See FN2)	\$	662,106	\$ 433
Local Government Grants - Restricted	•	-	-
Private Gifts and Grants - Restricted		1,196,603	782
Sales and Services		1,595,778	1,043
Net Auxiliary Enterprises		4,849,881	3,169
Other Income (See FN3)		704,589	460
Subtotal	\$		\$ 5,887
Total Operating Sources	\$		\$ 27,401
Total Operating Courses	Ψ	41,000,000	21,401
Operating Uses		40.700.004	•
Instruction	\$	-,,	\$ 6,996
Research		3,482,661	2,276
Public Service		1,321,295	863
Academic Support		1,760,075	1,150
Student Services		2,720,841	1,778
Institutional Support		4,326,446	2,827
Operations and Maintenance of Plant		5,109,783	3,339
Scholarships and Fellowships		1,041,222	680
Auxiliary Enterprises		4,815,721	3,147
Capital Outlay from Current Fund Sources		178,500	117
Other Expenses (See FN3)		42,767	28
Total Operating Uses	\$	35,506,205	\$ 23,201
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources		(3,904,192)	\$ (2,551)
Mandatory and Non-mandatory Transfers (See FN11)		4,657,638	3,043
Bond Proceeds Transfers (See FN4)		-	-
Debt Service Payments (See FN5)		(4,538,689)	(2,966)
Subtotal	\$	(3,785,243)	\$ (2,474)
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		(1,231,473)	\$ (805)
Additions to Permanent Endowments (See FN7)		25,900	17
Subtotal	\$		\$ (788)
Total Sources Over / (Under) Uses (See FN10)	\$	1,438,565	\$ 938
	Ψ	1,-100,000	7 300

### **Texas A&M University at Galveston** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas											
State Appropriations	18,146,410	0	0	0	0	0	0	0	0	18,146,410	
State Grants and Contracts - Restricted	103,799	129,499	0	702,401	0	0	0	0	0	935,699	
Research Development Funds/ Texas Competitive Knowledge Funds	579,142	0	0	0	0	0	0	0	0	579,142	
Higher Education Assistance Funds		0	0	0	0	0	0	0	0	0	
Available University Fund Excellence (See FN8)			0	0	0	0	0	0	0	0	
Subtotal	18,829,351	129,499	0	702,401	0	0	0	0	0	19,661,251	
Student & Parent											
Tuition - Gross	3,552,201	4,883,942	0	0	0	0	0	0	0	8,436,143	
Waivers, Remissions, and Exemptions (See FN1)	(322,191)	(86,047)	0	0	0	0	0	0		(408,238)	
Scholarship Discounts and Allowances (See FN1)	(370.890)	(554,380)	0	0	0	0	0	0		(925,270	
Tuition - net	2,859,120	4,243,515	0	0	0	0	0	0		7,102,635	
Fees - Gross	116,270	3,276,364	0	0	0	0	0	0	0	3,392,634	
Waivers, Remissions, and Exemptions (See FN1)			0							0	
Scholarship Discounts and Allowances (See FN1)	(13,198)	(371,902)	0	0	0	0	0	0	0	(385,100)	
Fees - Net	103,072	2,904,462	0	0	0	0	0	0	0	3,007,534	
Tuition and Fees (net of Scholarship Discounts and Allowances)	2,962,192	7,147,977	0	0	0	0	0	0	0	10,110,169	
Federal Government											
Federal Government Federal Grants and Contracts - Restricted	0	425,053	0	2,455,156	0	0	275,000	0	0	3,155,209	
	•	,,500		_, , 100	<u> </u>		1,500			-, . 50,250	
Institutional Resources											
Endowment and Interest Income (See FN2)	245,920	375,185	0	32,963	6,190	1,848	0	0	0	662,106	
Local Government Grants - Restricted										0	
Private Gifts and Grants - Restricted	0	121,755	0	1,074,848	0	0	0	0	0	1,196,603	
Sales and Services	0	1,585,363	0	10,415	0	0	0	0	0	1,595,778	
Net Auxiliary Enterprises	0	0	4,849,881	0	0	0	0	0	0	4,849,881	
Other Income (See FN3)	0	545,737	37,243	39,663	11,235	73,000	0	0	(2,289)	704,589	
Subtotal	245,920	2,628,040	4,887,124	1,157,889	17,425	74,848	0	0		9,008,957	
Total Operating Sources	22,037,463	10,330,569	4,887,124	4,315,446	17,425	74,848	275,000	0		41,935,586	
Operating Uses Instruction Research Public Service Academic Support Student Services	8,423,505 1,015,289 0 612,934 1,485,258	2,148,624 508,795 1,229,455 1,092,910 1,052,659	0 0 0 0 0	134,765 1,958,577 91,840 54,231 182,272	0 0 0 0 652	0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	10,706,894 3,482,661 1,321,295 1,760,075 2,720,841	
Institutional Support	2,650,318	1,512,850		163,278	0	•		•		4,326,446	
Operations and Maintenance of Plant	2,413,213	1,937,012	0	9,235	0	0	750,323	0	0	5,109,783	
Scholarships and Fellowships	85,031	399,879	0	556,312	0	0	0	0	0	1,041,222	
Auxiliary Enterprises	0	0	4,815,721	0	0	0	0	0	0	4,815,721	
Capital Outlay from Current Fund Sources*	82,461	(32,962)	0	129,001						178,500	
Other Expenses (See FN3)	9,252	27,859	0	0	0	0	0	0	5,656	42,767	
Total Operating Uses	16,777,261	9,877,081	4,815,721	3,279,511	652	0	750,323	0	5,656	35,506,205	
Other Sources / (Uses) of Funds											
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(3,904,192)	0	0	(3,904,192)	
Mandatory and Non-mandatory Transfers (See FN11)	(178,664)	287,491	379,512	(814,535)	27,312	(13,276)	4,969,798	0	0	4,657,638	
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	0	0	0	0	
Debt Service Payments (See FN5)	(4,318,189)	(102,418)	(118,082)	0	0	0	0	0		(4,538,689)	
Subtotal	(4,496,853)	185,073	261,430	(814,535)	27,312	(13,276)	1,065,606	0	0	(3,785,243)	
Other Items Not for Current Operating Use		_									
Unrealized Gains / (Losses) (See FN6)	(38,961)	(991,581)	0	0	0	(200,931)	0	0	0	(1,231,473)	
Additions to Permanent Endowments (See FN7)	0	0	0	0	0	25,900	0	0	0	25,900	
Subtotal	(38,961)	(991,581)	0	0	0	(175,031)	0	0	0	(1,205,573)	
Total Sources Over / (Under) Uses (See FN 10)	724,388	(353,020)	332,833	221,400	44,085	(113,459)	590,283	0	(7,945)	1,438,565	
Bond Proceeds										0	
Depreciation Expense									(2,103,510)	(2,103,510)	
Transfer of Capital Asset(s) from System									(1,542)	(1,542	
Other Post-Employment Benefit (OPEB) Expense	(1,645,730)	(267,286)	(159,433)						(1,072)	(2,072,449	
Capital Gifts	(1,040,130)	(201,200)	(100,400)						5.568	(2,072,449	
Capital Outlay	82,461	(32,962)	0	129,001	0	0	3,904,192	0	5,506 0	4,082,692	
Change in Net Assets (Total Agrees with AFR***)	(838,881)	(653,268)	173,400	350,401	44,085	(113,459)	4,494,475	0		1,349,324	
Change in Net Assets (Total Agrees with AFR )	(030,881)	(000,208)	173,400	JJU,401	44,085	(113,459)	4,494,475	U	(2,107,429)	1,349,324	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University at Galveston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

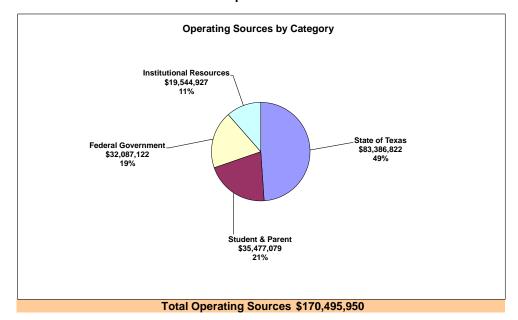
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 2.6 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(1.2) million. Non-expendable funds consist of unrealized gains (losses) of \$(1.2) million and additions (reductions) to permanent endowments of \$ 25,000. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 1,438,565.

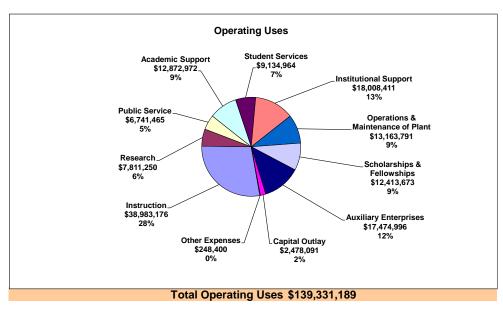
## Prairie View A&M University



**Operating Sources Net Auxiliary** Sales & Services Enterprises \$10,710,956 Private Gifts & Grants \$1,059,104 Other Income \$2,810,641 \$1,623,925 1% 2% Local Government Grants \$0 State Appropriations \$65,598,074 38% 0% **Endowment & Interest** Income \$3,340,301 State Grants & Contracts \$5,638,748 3% Federal Grants & Contracts \$32,087,122 19% Research Development Funds/ Texas Competitive Knowledge Tuition & Fees \$35,477,079 21% Fund Available University Higher Education Assistance Funds \$0 Fund Excellence \$12,150,000 0%

Total Operating Sources \$170,495,950

\$0



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Р	er FTSE
Institution FTSEs			7	7,367.17
Operating Sources				
State of Texas				
State Appropriations	\$	65,598,074	\$	8,904
State Grants and Contracts - Restricted		5,638,748		765
Research Development Funds/ Texas Competitive Knowledge Fund		-		-
Higher Education Assistance Funds		-		-
Available University Fund Excellence (See FN8)	•	12,150,000	Φ.	1,649
Subtotal	\$	83,386,822	\$	11,318
Student & Parent				
Tuition - net	\$	23,934,068	\$	3,249
Fees - net		11,543,011		1,567
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	35,477,079	\$	4,816
Federal Government				_
Federal Grants and Contracts - Restricted	\$	32,087,122	\$	4,355
- Cook of the cook	<u> </u>	02,001,122	<u> </u>	.,
Institutional Resources		_		
Endowment and Interest Income (See FN2)	\$	3,340,301	\$	453
Local Government Grants - Restricted		-		-
Private Gifts and Grants - Restricted		1,623,925		220
Sales and Services		1,059,104		144
Net Auxiliary Enterprises		10,710,956		1,454
Other Income (See FN3)		2,810,641	•	382
Subtotal	\$	19,544,927	\$	2,653
Total Operating Sources	\$	170,495,950	\$	23,142
Operating Uses				
Instruction	\$	38,983,176	\$	5,291
Research		7,811,250		1,060
Public Service		6,741,465		915
Academic Support		12,872,972		1,747
Student Services		9,134,964		1,240
Institutional Support		18,008,411		2,444
Operations and Maintenance of Plant		13,163,791		1,787
Scholarships and Fellowships		12,413,673		1,685
Auxiliary Enterprises		17,474,996		2,372
Capital Outlay from Current Fund Sources		2,478,091		336
Other Expenses (See FN3)		248,400		34
Total Operating Uses	\$	139,331,189	\$	18,911
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		39,147	\$	5
Mandatory and Non-mandatory Transfers (See FN11)		579,291	Ψ	79
Bond Proceeds Transfers (See FN4)		-		-
Debt Service Payments (See FN5)		(11,580,940)		(1,572)
Subtotal	\$	(10,962,502)	\$	(1,488)
Other Items Not for Current Operating Use				
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		(6,800,038)	\$	(923)
Additions to Permanent Endowments (See FN7)		692,573	Ψ	94
Subtotal	\$	(6,107,465)	\$	(829)
		·		
Total Sources Over / (Under) Uses (See FN10)	\$	14,094,794	\$	1,914

## Prairie View A&M University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

Part										_	FY 2008	
Section   Sect		Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Stock Agronyolation (6.586 pt 27)  **Stock Agronyolation (7.586 pt 27)  **Stock Agronyolation (7.586 pt 27)  **If the Calcador Annabes Funds  **Total Creat Control Treat Control Revision (8.586 pt 27)  **If the Calcador Annabes Funds  **Total Creat Control Treat Control Revision (8.586 pt 27)  **Total Creat Control Revision (8.586 pt 27)  **Total Control Revision (8.586 pt 27)  **T	Operating Sources		Designated			Loan Funds					Primary University	
State Cristina of Continents - Reported (	State of Texas		-	•	•							
Procession	State Appropriations	65,598,074	0	0	0	0	0	0	0	0	65,598,074	
Figher Folksonich Assignation   Figher Folksonich (pile PA)   1,15 (2000)   1,15 (20	State Grants and Contracts - Restricted	4,922,347	353,333	0	363,068	0	0	0	0	0	5,638,748	
	Research Development Funds/ Texas Competitive Knowledge Funds		0	0	0	0	0	0	0	0	0	
		0	0	0	0	0	0	0	0		0	
Subsect A Purple   1,550,542   1,550,532			12.150.000		0	0	0	0	0	0	12.150.000	
Tables - Closes   16,847-70   20,381-004   0   0   0   0   0   0   0   0   0		70,520,421		0	363,068			0				
Tablos - Coose   16,647.77   20,310.04   0   0   0   0   0   0   0   17778-174   1778-174   1878-17	Children & Brown											
Weign   Semination   Company   Com		16 697 470	20 204 004	0	0	0	0	0	0	0	27.079.474	
Substitution   Subs												
Table												
Peets (Cross and Exemptions (Exer PN1)												
Walkers, Remissions, and Exemplatins (Ber PN1)   (30,447)   (72,5294)   (72,	Tutton - net	9,027,437	14,306,631	U	U	U	U	U	U	U	23,934,008	
Walkers, Remissions, and Exemplatins (Ber PN1)   (30,447)   (72,5294)   (72,	Fees - Gross	106.831	9.824.863	6.050.379	171.418	0	0	0	0	0	16.153.491	
Scholaring Discoults and Allowances [See PKI)   180.447   (2.801.441)   1.724.2694   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		,	-,,		,	-	-	-	_	-		
Fees - Intelle		(30 447)	(2 800 144)		0	0	0	0	0	0		
Federal Covernment										-		
Febral Overnment		•										
Enterindency   Ente	Tuition and Fees (net of Scholarship Discounts and Allowances)	9,703,821	21,331,350	4,270,490	171,418	0	0	0	0	0	35,477,079	
Enterindency   Ente	Federal Government											
Endowment and Interest Income (See PRQ)	Federal Grants and Contracts - Restricted	0	1,318,654	269,758	29,839,208	0	0	659,502	0	0	32,087,122	
Endowment and Interest Income (See PRQ)	In edit edit on a December 1											
Local Confurement Cantils - Restricted		4 040 75:	4 000 000	_	750 460	0.000	05.040	_	_	•	0.040.001	
Pivate Offis and Greats - Restricted   (13)   137,064   3,888   1,482,976   0   0   0   0   0   0   1,623,025		1,313,751	1,208,862	0	750,433	2,239	65,016	0	0	0		
Sales and Services 0 6 13,751 0,780 438,573 0 0 0 0 0 0 1,059,104 NAVIRING Filterprises 0 0 0 10,107,1058 0 0 0 0 0 0 0 0 1,070,1058 100 0 0 0 0 0 0 0 10,710,1058 100 0 0 0 0 0 0 0 0 10,710,1058 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
Net Acusing Enterprises												
Cheer Income. (See FAS)						_	-	-	-			
Subtolal   Subtola   Sub		•	-		•	ŭ						
Total Operating Sources	Other Income (See FN3)											
Special Special Company   Sp	Subtotal	3,848,907	2,164,359	11,228,938	2,914,737	6,083	65,016		0	(683,113)		
Instruction   \$3,413,079   \$95,304   0 4,161,793   0 0 0 0 0 0 0 0 38,983,176   Research   \$2,767,980   27,477   0 4,995,863   0 0 0 0 0 0 0 0 0 7,112,50   Public Service   \$3,30,126   33,2261   0 3,408,088   0 0 0 0 0 0 0 0 0 0 12,773,792   Student Support   \$6,926,199   \$1,114,743   0 8,203,00 0 0 0 0 0 0 0 0 0 12,773,792   Student Services   \$1,20,850   \$3,121,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 1,741,455   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 1,743,993   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 1,743,993   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
Instruction   \$3,413,079   \$95,304   0 4,161,793   0 0 0 0 0 0 0 0 38,983,176   Research   \$2,767,980   27,477   0 4,995,863   0 0 0 0 0 0 0 0 0 7,112,50   Public Service   \$3,30,126   33,2261   0 3,408,088   0 0 0 0 0 0 0 0 0 0 12,773,792   Student Support   \$6,926,199   \$1,114,743   0 8,203,00 0 0 0 0 0 0 0 0 0 12,773,792   Student Services   \$1,20,850   \$3,121,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 1,741,455   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 1,743,993   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 1,743,993   Student Services   \$1,20,850   \$1,21,115   0 72,633   \$140,266   0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Operating Hose											
Research		33 /13 070	053 304	0	4 616 703	0	0	0	0	0	38 083 176	
Public Service												
Academic Support 6,926,199 5,114,743 0 832,030 0 0 0 0 0 0 0 19,727,972 SUdent Services 5,120,950 3,121,15 0 752,833 140,26 0 0 0 0 0 0 9,734,964 Institutional Support 14,572,304 3,229,186 0 106,921 40 0 0 0 0 0 0 0 13,163,793 SUdent Services 1,234,801 1,991,583 0 8,387,289 0 0 0 0 0 0 0 0 13,163,793 Scholarships and Fellowships 2,234,801 1,991,583 0 8,387,289 0 0 0 0 0 0 0 0 17,474,905 Capital Outlay from Current Fund Sources* 647,604 140,223 203,925 712,539 0 0 0 0 0 0 0 0 17,474,906 0 0 0 0 0 0 17,474,906 0 0 0 0 0 0 17,474,906 0 0 0 0 0 0 0 0 17,474,906 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0							-		-			
Student Services								-	-			
Institutional Support						•	•	•	•			
Operations and Maintenance of Plant         9 214,108         1,801,674         0         0         0         2,148,009         0         0         13,163,791         55,501 arships and Fellowships         2,934,801         1,091,583         0         0         0         0         0         0         12,413,673         Auxiliary Enterprises         0         0         17,474,996         0         0         0         0         0         17,474,996         0         0         0         0         0         17,474,996         2,478,091<							•	•	•			
Scholarships and Fellowships						-		-	•			
Auxiliany Enterprises   0					•	•			•			
Capital Outlay from Current Fund Sources*   647,604   914,023   203,925   712,539   2476,091   24				•		•		•	•			
Chief Expenses (See FN3)   2,908   272,111   0   0   0   0   0   0   0   0   0					-	0	0	0	0	0		
Total Operating Uses												
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources**         0         0         0         0         39,147         0         0         39,147           Mandatory and Non-mandatory Transfers (See FN11)         10,909,109         (4,893,037)         3,320,409         (9,271,925)         0         176,837         337,898         0								0				
Capital Outlay from Non-Current Fund Sources**         0         0         0         0         0         0         39,147         0         0         39,147           Mandatory and Non-mandatory Transfers (See FN11)         10,999,109         (4,893,037)         3,320,409         (9,271,925)         0         176,837         337,898         0         0         0         79,291           Bond Proceeds Transfers (See FN14)         0	Total Operating Uses	78,920,059	16,658,427	17,678,921	23,812,126	140,266	0	2,148,009	0	(26,619)	139,331,189	
Mandatory and Non-mandatory Transfers (See FN11)         10,909,109 (4,893,037)         3,320,409 (9,271,925)         0         176,837 (337,898)         0         0         0         579,291           Bond Proceeds Transfers In (See FN4)         0         <	Other Sources / (Uses) of Funds											
Mandatory and Non-mandatory Transfers (See FN11)         10,909,109 (4,893,037)         3,320,409 (9,271,925)         0         176,837 (337,898)         0         0         0         579,291           Bond Proceeds Transfers In (See FN4)         0         <	Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	39,147	0	0	39,147	
Bond Proceeds Transfers In (See FN4)		10,909,109	(4,893,037)	3,320,409	(9,271,925)	0	176,837	337,898	0	0	579,291	
Debt Service Payments (See FN5)   (6,390,284)   (3,087,428)   (2,103,228)   0   0   0   0   0   0   0   0   0		0	0	0		0	0	0	0	0	0	
Subtotal         4,518,825         (7,980,465)         1,217,181         (9,271,925)         0         176,837         377,045         0         0         (10,962,502)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         0         0         (2,225,441)         0         0         0         (4,574,597)         0         0         0         0         680,035,73           Additions to Permanent Endowments (See FN7)         0         0         0         0         0         0         692,573         0         0         0         692,573           Subtotal         0         0         0         0         0         0         0         692,573         0         0         0         692,573           Subtotal         0 <td></td> <td>(6,390,284)</td> <td>(3,087,428)</td> <td>(2,103,228)</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td>(11,580,940)</td>		(6,390,284)	(3,087,428)	(2,103,228)	0	0		0	0	0	(11,580,940)	
Unrealized Gains / (Losses) (See FN6) 0 (2,225,441) 0 0 0 (4,574,597) 0 0 0 0 (6,800,038) Additions to Permanent Endowments (See FN7) 0 0 0 0 0 0 (82,573 0 0 0 0 692,573 0 0 0 692,573 0 0 0 692,573 0 0 0 692,574 (50 0 0 0 692,574 (50 0 0 0 0 692,574 (50 0 0 0 0 0 692,574 (50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Subtotal	4,518,825	(7,980,465)		(9,271,925)	0	176,837	377,045	0	0		
Unrealized Gains / (Losses) (See FN6) 0 (2,225,441) 0 0 0 (4,574,597) 0 0 0 0 (6,800,038) Additions to Permanent Endowments (See FN7) 0 0 0 0 0 0 (82,573 0 0 0 0 692,573 0 0 0 692,573 0 0 0 692,573 0 0 0 692,574 (50 0 0 0 692,574 (50 0 0 0 0 692,574 (50 0 0 0 0 0 692,574 (50 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Other Items Not for Current Operating Use											
Additions to Permanent Endowments (See FN7) 0 0 0 0 692,573 Subtotal 0 0 (2,225,441) 0 0 0 (3,882,024) 0 0 0 0 692,573  Total Sources Over / (Under) Uses (See FN 10) 9,671,915 10,453,363 (692,554) 204,380 (134,183) (3,640,171) (1,111,462) 0 (656,494) 14,094,794  Bond Proceeds Depreciation Expense Transfer of Capital Asset(s) from System Other Post-Employment Benefit (OPEB) Expense (5,976,662) (313,103) (402,271)  Capital Outlay 647,604 914,023 203,925 712,539 0 0 0 (39,147) 0 0 0 2,438,944		0	(2.225,441)	0	0	0	(4.574.597)	0	0	0	(6,800.038)	
Subtotal         0         (2,225,441)         0         0         (3,882,024)         0         0         0         (6,107,465)           Total Sources Over / (Under) Uses (See FN 10)         9,671,915         10,453,363         (692,554)         204,380         (134,183)         (3,640,171)         (1,111,462)         0         (656,494)         14,094,794           Bond Proceeds Depreciation Expense         5         5         (9,441,598)         (9,441,598)         (9,441,598)         (9,441,598)         (10,441,598) <td< td=""><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td>-</td><td>-</td><td></td><td></td></td<>					-			-	-			
Bond Proceeds Depreciation Expense Transfer of Capital Asset(s) from System Other Post-Employment Benefit (OPEB) Expense  Capital Outlay  647,604 914,023 203,925 712,539 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0												
Depreciation Expense         (9,441,598) </td <td>Total Sources Over / (Under) Uses (See FN 10)</td> <td>9,671,915</td> <td>10,453,363</td> <td>(692,554)</td> <td>204,380</td> <td>(134,183)</td> <td>(3,640,171)</td> <td>(1,111,462)</td> <td>0</td> <td>(656,494)</td> <td>14,094,794</td>	Total Sources Over / (Under) Uses (See FN 10)	9,671,915	10,453,363	(692,554)	204,380	(134,183)	(3,640,171)	(1,111,462)	0	(656,494)	14,094,794	
Depreciation Expense         (9,441,598) </td <td></td> <td></td> <td></td> <td>• • •</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>· · · · /</td> <td></td>				• • •						· · · · /		
Transfer of Capital Asset(s) from System     0     0       Other Post-Employment Benefit (OPEB) Expense     (5,976,662)     (313,103)     (402,271)     (402,271)       Capital Outlay     647,604     914,023     203,925     712,539     0     0     (39,147)     0     0     2,438,944												
Other Post-Employment Benefit (OPEB) Expense     (5,976,662)     (313,103)     (402,271)     (6,692,036)       Capital Outlay     647,604     914,023     203,925     712,539     0     0     (39,147)     0     0     2,438,944												
Capital Outlay 647,604 914,023 203,925 712,539 0 0 (39,147) 0 0 2,438,944										0		
	Other Post-Employment Benefit (OPEB) Expense	(5,976,662)	(313,103)	(402,271)							(6,692,036)	
	Capital Outlay	647 604	914 023	203 925	712 539	n	n	(39 147)	0	0	2 438 944	
	Change in Net Assets (Total Agrees with AFR***)	4,342,857	11,054,283	(890,900)	916,919	(134,183)	(3,640,171)	(1,150,609)	0		400,104	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Prairie View A&M University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

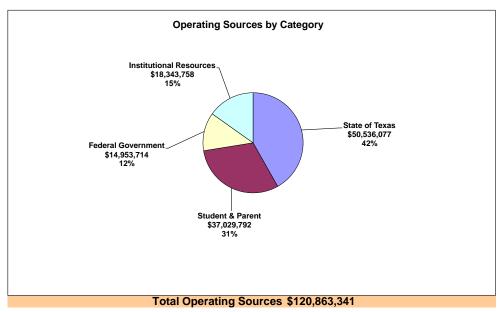
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

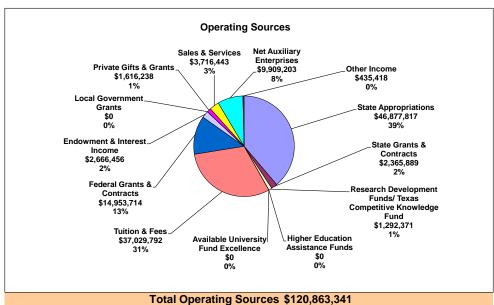
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

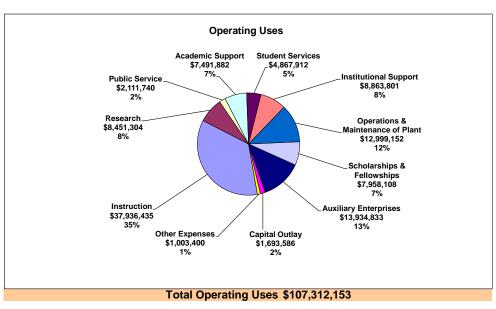
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 20.2 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(6.1) million. Non-expendable funds consist of unrealized gains (losses) of \$(1.2) million and additions (reductions) to permanent endowments of \$ 0.7 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 14,094,794.

# FY 2008 Tarleton State University







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE		
Institution FTSEs			7,987.18		
Operating Sources					
State of Texas					
State Appropriations	\$	, ,	\$ 5,869		
State Grants and Contracts - Restricted		2,365,889	296		
Research Development Funds/ Texas Competitive Knowledge Fund		1,292,371	162		
Higher Education Assistance Funds		-	-		
Available University Fund Excellence (See FN8)		-	<u>-</u>		
Subtotal	\$	50,536,077	\$ 6,327		
Student & Parent					
Tuition - net	\$	, ,	\$ 3,381		
Fees - net		10,025,174	1,255		
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	37,029,792	\$ 4,636		
Federal Government					
Federal Grants and Contracts - Restricted	\$	14,953,714	\$ 1,872		
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	2,666,456	\$ 334		
Local Government Grants - Restricted	•	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	-		
Private Gifts and Grants - Restricted		1,616,238	202		
Sales and Services		3,716,443	465		
Net Auxiliary Enterprises		9,909,203	1,241		
Other Income (See FN3)		435,418	55		
Subtotal	\$		\$ 2,297		
Total Operating Sources	\$		\$ 15,132		
Total Operating Courses	<del>_</del>	120,000,041	10,102		
Operating Uses					
Instruction	\$	- ,,	\$ 4,750		
Research		8,451,304	1,058		
Public Service		2,111,740	264		
Academic Support		7,491,882	938		
Student Services		4,867,912	609		
Institutional Support		8,863,801	1,110		
Operations and Maintenance of Plant		12,999,152	1,628		
Scholarships and Fellowships		7,958,108	996		
Auxiliary Enterprises		13,934,833	1,745		
Capital Outlay from Current Fund Sources		1,693,586	212		
Other Expenses (See FN3)		1,003,400	126		
Total Operating Uses	\$		\$ 13,436		
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		(1,134,311)	\$ (142)		
Mandatory and Non-mandatory Transfers (See FN11)		2,095,250	262		
Bond Proceeds Transfers (See FN4)		2,033,230	202		
Debt Service Payments (See FN5)		(9,639,257)	(1,207)		
Subtotal	\$		\$ (1,087)		
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(5,072,982)	\$ (635)		
Additions to Permanent Endowments (See FN7)		406,571	51		
Subtotal	\$		\$ (584)		
		·			
Total Sources Over / (Under) Uses (See FN10)	\$	206,459	\$ 25		

### **Tarleton State University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas											
State Appropriations	46,877,817	0	0	0	0	0	0	0	0	46,877,817	
State Grants and Contracts - Restricted	2,091,032	220,393	0	54,464	0	0	0	0	0	2,365,889	
Research Development Funds/ Texas Competitive Knowledge Funds	1,292,371	0	0	0	0	0	0	0	0	1,292,371	
Higher Education Assistance Funds	0	0	0	0	0	0	0	0	0	0	
Available University Fund Excellence (See FN8)			0	0	0	0	0	0		0	
Subtotal	50,261,220	220,393	0	54,464	0	0	0	0	0	50,536,077	
Student & Parent											
Tuition - Gross	15,759,604	19,320,410	0	0	0	0	0	0	0	35,080,014	
Waivers, Remissions, and Exemptions (See FN1)	(2,666,769)	(316,331)	0	0	0	0	0	0	0	(2,983,100)	
Scholarship Discounts and Allowances (See FN1)	(2,074,197)	(3.018.099)	0	0	0	0	0	0		(5,092,296)	
Tuition - net	11,018,638	15,985,980	0	0	0	0	0	0	0	27,004,618	
Fees - Gross	197,882	5,572,047	6,160,815	0	0	0	0	0	0	11,930,744	
Waivers, Remissions, and Exemptions (See FN1)			(41,833)							(41,833)	
Scholarship Discounts and Allowances (See FN1)	(30,912)	(870,426)	(962,399)	0	0	0	0	0	0	(1,863,737)	
Fees - Net	166,970	4,701,621	5,156,583	0	0	0	0	0	0	10,025,174	
Tuition and Fees (net of Scholarship Discounts and Allowances)	11,185,608	20,687,601	5,156,583	0	0	0	0	0	0	37,029,792	
Federal Government											
Federal Grants and Contracts - Restricted	0	506,264	0	14,447,450	0	0	0	0	0	14,953,714	
Institutional Resources											
Endowment and Interest Income (See FN2)	236,755	990,059	406,759	824,739	93,415	197	114,532	0	0	2,666,456	
Local Government Grants - Restricted										0	
Private Gifts and Grants - Restricted	0	216,996	7,950	1,391,292	0	0	0	0	0	1,616,238	
Sales and Services	404,744	2,186,979	0	1,124,720	0	0	0	0	ő	3,716,443	
Net Auxiliary Enterprises	0	2,100,373	9,909,203	1,124,720	0	0	0	0		9,909,203	
Other Income (See FN3)	3,075	28,443	313,521	27,597	66,084	0	0	0		435,418	
Subtotal	644,574	3,422,477	10,637,433	3,368,348	159,499	197	114,532	0		18,343,758	
Total Operating Sources	62,091,402	24,836,735	15,794,016	17,870,262	159,499	197	114,532	0		120,863,341	
Operating Uses Instruction Research	32,178,446 2,571,641	4,892,053 245,163	0	865,936 5,634,500	0	0	0	0		37,936,435 8,451,304	
Public Service	0	1,282,163	0	829,577	0	0	0	0	0	2,111,740	
Academic Support	5,005,050	2,327,781	0	159.051	0	0	0	0	0	7,491,882	
Student Services	1,945,803	2,285,802	0	513,336	122,971	0	0	0	0	4,867,912	
Institutional Support	4,019,103	4,834,891	0	9,807	0	0	0	0	0	8,863,801	
Operations and Maintenance of Plant	7,510,366	3,059,230	0	0	0	0	2,429,556	0	0	12,999,152	
Scholarships and Fellowships	1,317,469	2,037,924	0	4,602,715	0	0	2, 120,000	0	0	7,958,108	
Auxiliary Enterprises	0,017	0	13,934,833	4,002,710	0	0	0	0		13,934,833	
Capital Outlay from Current Fund Sources*	394,213	1,092,792	152,358	54,223	0	U	0	· ·	U	1,693,586	
Other Expenses (See FN3)	394,213	77,901	152,338	04,223	0	0	0	0	925,499	1,003,400	
Total Operating Uses	54,942,091	22,135,700	14,087,191	12,669,145	122,971	0	2,429,556	0		107,312,153	
Other Sources / (Uses) of Funds											
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(1,134,311)	0	0	(1,134,311)	
Mandatory and Non-mandatory Transfers (See FN11)	(742,346)	327,419	2,012,634	(4,845,703)	269,606	597,894	4,475,746	0		2,095,250	
Bond Proceeds Transfers In (See FN4)	(742,346)	327,419	2,012,634	(4,045,703)	269,606	097,094	4,475,746	0		2,095,250	
	-			0	0	0	0	0			
Debt Service Payments (See FN5) Subtotal	(5,696,638) (6,438,984)	(1,365,238) (1,037,819)	(2,577,381) (564,747)	(4,845,703)	269,606	597,894	3,341,435	0		(9,639,257) (8,678,318)	
Other Home Not for Coursest Operating Use				<u>.</u>							
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)	(88,196)	(1,728,318)	(747,984)	(124,746)	(132,925)	(2,107,072)	(143,741)	0	0	(5,072,982)	
Additions to Permanent Endowments (See FN7)	0	(1,720,010)	(1.1,001)	(121,110)	(102,020)	406,571	(1.0,7.17)	0	0	406,571	
Subtotal	(88,196)	(1,728,318)	(747,984)	(124,746)	(132,925)	(1,700,501)	(143,741)	0	•	(4,666,411)	
Total Sources Over / (Under) Uses (See FN 10)	622,131	(65,102)	394,094	230,668	173,209	(1,102,410)	882,670	0	(928,801)	206,459	
Bond Proceeds										0	
Depreciation Expense									(6,824,151)	(6,824,151	
Transfer of Capital Asset(s) from System									28,078,740	28,078,740	
Other Post-Employment Benefit (OPEB) Expense	(4,445,457)	(915,597)	(471,775)						20,010,140	(5,832,829	
Capital Gifts	(4,445,457)	(815,587)	(4/1,//5)						4.143	(5,832,829	
Capital Outlay	394,213	1,092,792	152,358	54,223	0	0	1,134,311	0	4,143	4,143 2,827,897	
						· ·					
Change in Net Assets (Total Agrees with AFR***)	(3,429,113)	112,093	74,677	284,891	173,209	(1,102,410)	2,016,981	0	20,329,931	18,460,259	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Tarleton State University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

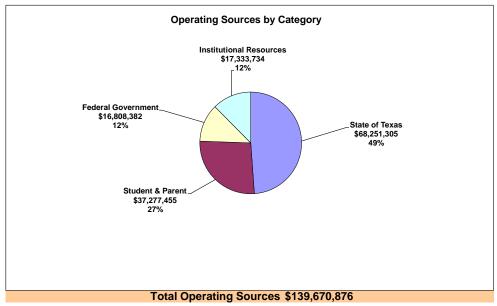
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

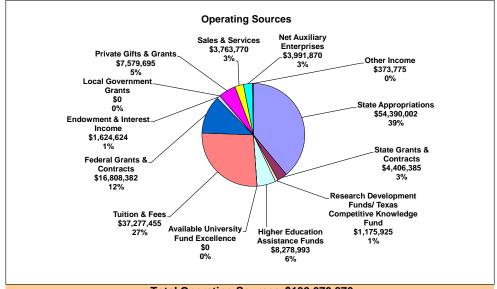
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

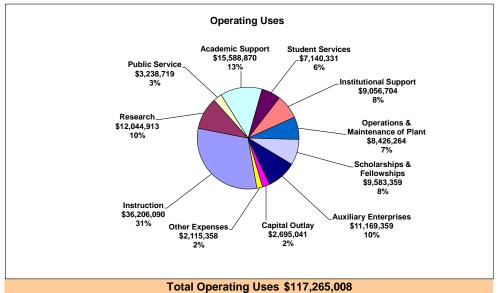
**FN10:** Revenues received but not yet expended are approximately \$ 4.9 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(4.7) million. Non-expendable funds consist of unrealized gains (losses) of \$(5.1) million and additions (reductions) to permanent endowments of \$ 0.4 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 206,459.

## Texas A&M University Corpus Christi





Total Operating Sources \$139,670,876



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per F	TSE
Institution FTSEs			7,14	5.37
Operating Sources				
State of Texas				
State Appropriations	\$	54,390,002	\$	7,612
State Grants and Contracts - Restricted		4,406,385		617
Research Development Funds/ Texas Competitive Knowledge Fund		1,175,925		165
Higher Education Assistance Funds		8,278,993		1,159
Available University Fund Excellence (See FN8)		-		
Subtotal	\$	68,251,305	\$	9,553
Student & Parent				
Tuition - net	\$	24,947,311	\$	3,491
Fees - net		12,330,144		1,726
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	37,277,455	\$	5,217
Federal Government				
Federal Grants and Contracts - Restricted	\$	16,808,382	\$	2,352
In estimation of Decomposition				
Institutional Resources Endowment and Interest Income (See FN2)	\$	1,624,624	\$	227
Local Government Grants - Restricted	Ф	1,024,024	Ф	221
Private Gifts and Grants - Restricted		7,579,695		1,061
Sales and Services		3,763,770		527
Net Auxiliary Enterprises		3,991,870		559
Other Income (See FN3)		373,775		52
Subtotal	\$	17,333,734	\$	2,426
Total Operating Sources	\$	139,670,876	\$	19,548
	<del></del>	100,010,010		10,010
Operating Uses				
Instruction	\$	36,206,090	\$	5,067
Research		12,044,913		1,686
Public Service		3,238,719		453
Academic Support		15,588,870		2,182
Student Services		7,140,331		999
Institutional Support		9,056,704		1,267
Operations and Maintenance of Plant		8,426,264		1,179
Scholarships and Fellowships		9,583,359		1,341
Auxiliary Enterprises		11,169,359		1,563
Capital Outlay from Current Fund Sources		2,695,041		377
Other Expenses (See FN3)		2,115,358		296
Total Operating Uses	\$	117,265,008	\$	16,410
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(710,103)	\$	(99)
Mandatory and Non-mandatory Transfers (See FN11)		(2,390,699)	*	(335)
Bond Proceeds Transfers (See FN4)		-		-
Debt Service Payments (See FN5)		(14,167,883)		(1,983)
Subtotal	\$	(17,268,685)	\$	(2,417)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(2,484,374)	\$	(348)
Additions to Permanent Endowments (See FN7)		189,404	•	27
Subtotal	\$	(2,294,970)	\$	(321)
Total Sources Over / (Under) Uses (See FN10)	\$	2,842,213	\$	400

## Texas A&M University - Corpus Christi For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas		2 co.ga.ca	2	_xpoiluasio	200111 01100	Ommar Farias		n.uobtounoco		· ·····ary critically	
State Appropriations	54,390,002	0	0	0	0	0	0	0	0	54,390,002	
State Grants and Contracts - Restricted	1,857,209	329,834	0	2,219,342	0	0	0	0	0	4,406,385	
Research Development Funds/ Texas Competitive Knowledge Funds	1,175,925	0	0	0	0	0	0	0	0	1,175,925	
Higher Education Assistance Funds	8,278,993	0	0	0	0	0	0	0	0	8,278,993	
Available University Fund Excellence (See FN8)	0	0	0	0	0	0	0	0	0	0	
Subtotal	65,702,129	329,834	0	2,219,342	0	0	0	0	0	68,251,305	
Student & Parent											
Tuition - Gross	14,825,007	18,351,291	0	0	0	0	0	0	0	33,176,298	
Waivers, Remissions, and Exemptions (See FN1)	(2,564,581)	(554,156)	0	0	0	0	0	0		(3,118,737	
Scholarship Discounts and Allowances (See FN1)	(2,076,239)	(3,034,011)	0	0	0	0	0	0		(5,110,250	
Tuition - net	10,184,187	14,763,124	0	0	0	0	0	0	0	24,947,311	
Fees - Gross	250,832	5,509,948	9,283,150	41,172	0	0	0	0	0	15,085,102	
Waivers, Remissions, and Exemptions (See FN1)	200,002	0,000,040	(267,752)	41,172	Ü	Ŭ	· ·	· ·	v	(267,752)	
Scholarship Discounts and Allowances (See FN1)	(41,470)	(910,957)	(1,534,779)	0	0	0	0	0	0	(2,487,206)	
Fees - Net	209,362	4,598,991	7,480,619	41,172	0	0	0	0		12,330,144	
Tuition and Fees (net of Scholarship Discounts and Allowances)	10,393,549	19,362,115	7,480,619	41,172	0	0	0	0	0	37,277,455	
Tuttori and Fees (fiet of Scholarship Discounts and Allowarices)	10,383,548	13,302,115	1,400,019	41,172	0	U	U	0	U	31,211,455	
Federal Government		750 55-		40.057.005						10.000.000	
Federal Grants and Contracts - Restricted	0	750,555	0	16,057,827	0	0	0	0	0	16,808,382	
Institutional Resources											
Endowment and Interest Income (See FN2)	523,378	715,736	220,545	136,518	27,382	1,065	0	0	0	1,624,624	
Local Government Grants - Restricted										0	
Private Gifts and Grants - Restricted	0	834,281	384,125	6,361,169	0	0	120	0	0	7,579,695	
Sales and Services	12,297	2,040,442	16,985	1,694,046	0	0	0	0	0	3,763,770	
Net Auxiliary Enterprises	0	0	3,991,870	0	0	0	0	0	0	3,991,870	
Other Income (See FN3)	4,356	169,996	161,672	1,178	34,762	0	0	0	1,811	373,775	
Subtotal	540,031	3,760,455	4,775,197	8,192,911	62,144	1,065	120	0	1,811	17,333,734	
Total Operating Sources	76,635,709	24,202,959	12,255,816	26,511,252	62,144	1,065	120	0	1,811	139,670,876	
Operating Uses	20,000,000	5 5 4 7 7 4 0		005.007		•				20,000,000	
Instruction	29,692,663	5,547,740	0	965,687	0	0	0	0		36,206,090	
Research	1,877,902	608,369	0	9,558,642	0	0	0	0	0	12,044,913	
Public Service	476,503	865,502	0	1,896,714	0	0	0	0	0	3,238,719	
Academic Support	9,009,141	4,385,527	0	2,194,202	0	0	0	0	0	15,588,870	
Student Services	3,093,845	3,799,380	0	215,722	31,384	•	•	•	0	7,140,331	
Institutional Support	6,018,666	2,760,511	0	277,527	0	0	0	0	0	9,056,704	
Operations and Maintenance of Plant	6,127,080	1,920,390	0	378,794	0	0	0	0	0	8,426,264	
Scholarships and Fellowships	1,292,641	1,897,124	0	6,393,594	0	0	0	0		9,583,359	
Auxiliary Enterprises	0	0	11,169,359	0	0	0	0	0	0	11,169,359	
Capital Outlay from Current Fund Sources*	1,457,291	612,037	265,080	360,633						2,695,041	
Other Expenses (See FN3)	(14,565)	76,653	7,269	737	16,442	46,500	0	0	1,982,322	2,115,358	
Total Operating Uses	59,031,167	22,473,233	11,441,708	22,242,252	47,826	46,500	0	0	1,982,322	117,265,008	
Other Sources / (Uses) of Funds											
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(710,103)	0	0	(710,103)	
Mandatory and Non-mandatory Transfers (See FN11)	(768,587)	(1,291,289)	1,547,691	(2,378,716)	159,869	352,653	(12,320)	0		(2,390,699)	
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	0	0		0	
Debt Service Payments (See FN5) Subtotal	(12,682,768) (13,451,355)	(1,291,289)	(1,375,263) 172,428	(109,852) (2,488,568)	0 159,869	0 352,653	(722,423)	0		(14,167,883) (17,268,685)	
	(10,401,000)	(1,201,209)	112,720	(2,700,300)	100,000	332,033	(122,423)	0	0	(17,200,000)	
Other Items Not for Current Operating Use	•	(4.045.407)	(467,004)	(164.754)	(06 505)	(E30.040)	0	0	•	(0.404.074)	
Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)	0	(1,215,437)	(467,991)	(164,751) 0	(96,585) 0	(539,610) 189,404	0	0	0	(2,484,374)	
Subtotal Subtotal	0	(1,215,437)	(467,991)	(164,751)	(96,585)	(350,206)	0	0		189,404 (2,294,970)	
Total Sources Over / (Under) Uses (See FN 10)	4,153,187	(777,000)	518,545	1,615,681	77,602	(42,988)	(722,303)	0		2,842,213	
	-1,100,107	(111,000)	310,040	1,010,001	11,002	(42,300)	(122,000)	0	(1,300,511)		
Bond Proceeds										0	
Depreciation Expense									(8,500,862)	(8,500,862)	
Transfer of Capital Asset(s) from System									402,734	402,734	
Other Post-Employment Benefit (OPEB) Expense	(5,134,762)	(1,009,904)	(508,314)							(6,652,980)	
Capital Gifts									4,071,974	4,071,974	
Capital Outlay	1,457,291	612,037	265,080	360,633	0	0	710,103	0	0	3,405,144	
Change in Net Assets (Total Agrees with AFR***)	475,716	(1,174,867)	275,311	1,976,314	77,602	(42,988)	(12,200)	0	(6,006,665)	(4,431,777)	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University - Corpus Christi For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

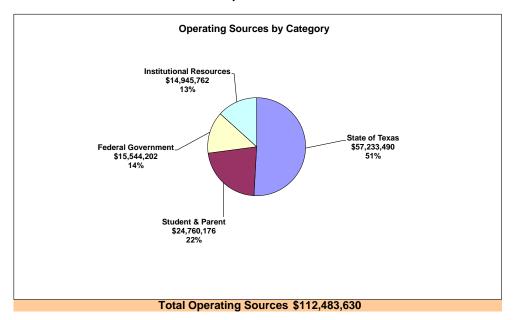
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

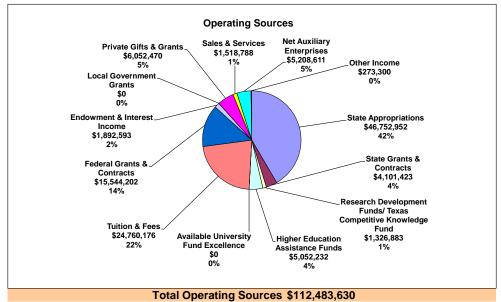
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

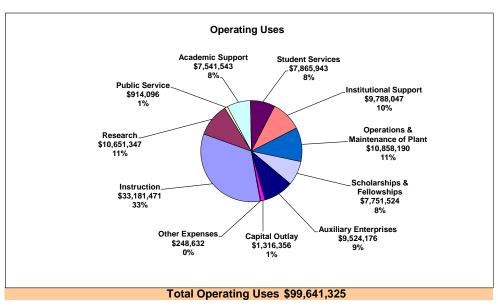
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 5.1 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(2.3) million. Non-expendable funds consist of unrealized gains (losses) of \$(2.5) million and additions (reductions) to permanent endowments of \$ 0.2 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 2,842,213.

## Texas A&M University Kingsville







<b>SUMMARY WORKSHEET FY 2008</b>	Amount	Per FTSE		
Institution FTSEs		5,535.90		
Operating Sources				
State of Texas				
State Appropriations	\$ 46,752,952	\$ 8,445		
State Grants and Contracts - Restricted	4,101,423	741		
Research Development Funds/ Texas Competitive Knowledge Fund	1,326,883	240		
Higher Education Assistance Funds	5,052,232	913		
Available University Fund Excellence (See FN8)	 -	-		
Subtotal	\$ 57,233,490	\$ 10,339		
Student & Parent				
Tuition - net	\$ 17,524,826	\$ 3,166		
Fees - net	7,235,350	1,307		
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$ 24,760,176	\$ 4,473		
Federal Government				
Federal Grants and Contracts - Restricted	\$ 15,544,202	\$ 2,808		
Institutional Resources				
Endowment and Interest Income (See FN2)	\$ 1,892,593	\$ 342		
Local Government Grants - Restricted	_	-		
Private Gifts and Grants - Restricted	6,052,470	1,093		
Sales and Services	1,518,788	274		
Net Auxiliary Enterprises	5,208,611	941		
Other Income (See FN3)	273,300	49		
Subtotal	\$ 14,945,762	\$ 2,699		
Total Operating Sources	\$ 112,483,630	\$ 20,319		
		·		
Operating Uses				
Instruction	\$ 33,181,471	\$ 5,994		
Research	10,651,347	1,924		
Public Service	914,096	165		
Academic Support	7,541,543	1,362		
Student Services	7,865,943	1,421		
Institutional Support	9,788,047	1,768		
Operations and Maintenance of Plant	10,858,190	1,961		
Scholarships and Fellowships	7,751,524	1,400		
Auxiliary Enterprises	9,524,176	1,720		
Capital Outlay from Current Fund Sources	1,316,356	238		
Other Expenses (See FN3)	248,632	45		
Total Operating Uses	\$ 99,641,325	\$ 17,998		
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources	(2,726,757)	\$ (493)		
Mandatory and Non-mandatory Transfers (See FN11)	20,077	` 4		
Bond Proceeds Transfers (See FN4)	· -	-		
Debt Service Payments (See FN5)	(4,247,767)	(767)		
Subtotal	\$ (6,954,447)	\$ (1,256)		
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)	(4,091,223)	\$ (739)		
Additions to Permanent Endowments (See FN7)	 401,449	 73		
Subtotal	\$ (3,689,774)	\$ (666)		
Total Sources Over / (Under) Uses (See FN10)	\$ 2,198,084	\$ 399		

## Texas A&M University - Kingsville For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008
						Annuity, Life &				
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	46,752,952	0	0	0	0	0	0	0	0	46,752,952
State Grants and Contracts - Restricted	2,191,134	671,892	0	1,238,397	0	0	0	0	0	4,101,423
Research Development Funds/ Texas Competitive Knowledge Funds	1,326,883	0	0	0	0	0	0	0	0	1,326,88
Higher Education Assistance Funds	5,052,232	0	0	0	0	0	0	0	0	5,052,233
Available University Fund Excellence (See FN8)	0	0	0	0	0	0	0	0	0	(
Subtotal	55,323,201	671,892	0	1,238,397	0	0	0	0	0	57,233,490
Student & Parent										
Tuition - Gross	13,188,619	11,149,415	0	5,811	0	0	0	0	0	24,343,845
Waivers, Remissions, and Exemptions (See FN1)	(2,103,826)	(231,369)	0	0,011	0	0	0	0	0	(2,335,19
Scholarship Discounts and Allowances (See FN1)	(2,262,282)	(2,221,542)	0	0	0	0	0	0	0	(4,483,82
Tuition - net	8,822,511	8,696,504	0	5,811	0	0	0	0	0	17,524,820
	-11	-,,								,,
Fees - Gross	606,679	4,682,584	3,799,561	0	0	0	0	0	0	9,088,824
Waivers, Remissions, and Exemptions (See FN1)			(28,658)							(28,658
Scholarship Discounts and Allowances (See FN1)	(123,810)	(954,940)	(746,066)	0	0	0	0	0	0	(1,824,810
Fees - Net	482,869	3,727,644	3,024,837	0	0	0	0	0	0	7,235,350
Tuition and Fees (net of Scholarship Discounts and Allowances)	9,305,380	12,424,148	3,024,837	5,811	0	0	0	0	0	24,760,176
Federal Government										
Federal Grants and Contracts - Restricted	(1,910)	700,238	0	14,797,072	0	0	48,802	0	0	15,544,202
Institutional Resources										
Endowment and Interest Income (See FN2)	453,585	545,594	185,208	565,446	30,841	45	111,874	0	0	1,892,593
Local Government Grants - Restricted										(
Private Gifts and Grants - Restricted	0	277,038	80,515	5,694,917	0	0	0	0	0	6,052,470
Sales and Services	375,532	685,666	0	457,590	0	0	0	0	0	1,518,788
Net Auxiliary Enterprises	0	0	5,208,611	0	0	0	0	0	0	5,208,61
Other Income (See FN3)	39,875	5,818	148,004	4.417	91,556	0	0	0	(16,370)	273,300
Subtotal	868,992	1,514,116	5,622,338	6,722,370	122,397	45	111,874	0	(16,370)	14,945,762
Total Operating Sources	65,495,663	15,310,394	8,647,175	22,763,650	122,397	45	160,676	0	(16,370)	112,483,630
Instruction Research Public Service Academic Support Student Services Institutional Support Operations and Maintenance of Plant Scholarships and Fellowships	28,203,563 4,909,558 170,824 5,199,395 1,321,007 6,550,590 7,219,425 1,359,734	1,664,664 81,673 181,806 1,785,627 4,850,300 3,036,801 1,850,327 1,118,151	0 0 0 0 0	3,313,244 5,660,116 561,466 556,521 1,349,479 200,65 0 5,273,639	0 0 0 0 345,157 0 0	0 0 0 0 0	0 0 0 0 0 0 0 1,788,438	0 0 0 0 0 0	0 0 0 0 0 0	33,181,471 10,651,347 914,096 7,541,545 7,865,943 9,788,047 10,858,190 7,751,524
Auxiliary Enterprises	0	0	9.524.176	0	0	0	0	0	0	9.524.176
Capital Outlay from Current Fund Sources*	734,233	97,202	11,900	473,021						1,316,356
Other Expenses (See FN3)	0	96,791	0	0	52,182	0	0	0	99,659	248,63
Total Operating Uses	55,668,329	14,763,342	9,536,076	17,388,142	397,339	0	1,788,438	0	99,659	99,641,32
Other Seurces / (Hees) of Funds										
Other Sources / (Uses) of Funds					_		(0.700.75=)	_	_	/0.70¢ ===
Capital Outlay from Non-Current Fund Sources**	(4.000.000)	(77.544)	0	(5.400.404)	0	0	(2,726,757)	0	0	(2,726,75)
Mandatory and Non-mandatory Transfers (See FN11)	(4,098,968)	(77,541)	613,082	(5,499,424)	461,951	532,703	8,088,274	0	0	20,07
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	0	0	0	(, , , , = , = ,
Debt Service Payments (See FN5) Subtotal	(4,177,431) (8,276,399)	(70,336) (147,877)	613,082	(5,499,424)	461,951	532,703	5,361,517	0	0	(4,247,767
Subiotal	(0,270,399)	(147,077)	013,082	(5,499,424)	401,951	532,703	5,301,317	U	0	(0,954,44)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(195,375)	(939,473)	(417,575)	(645,779)	(87,845)	(1,645,353)	(159,823)	0	0	(4,091,223
Additions to Permanent Endowments (See FN7)	0	0	0	0	0	401,449	0	0	0	401,449
Subtotal	(195,375)	(939,473)	(417,575)	(645,779)	(87,845)	(1,243,904)	(159,823)	0	0	(3,689,774
Total Sources Over / (Under) Uses (See FN 10)	1,355,560	(540,298)	(693,394)	(769,695)	99,164	(711,156)	3,573,932	0	(116,029)	2,198,084
7-10.00 - 10.00	1,000,000	(010,200)	(000,001)	(100,000)	00,101	(111,100)	0,010,002		(110,020)	2,100,00
Bond Proceeds Depreciation Expense Transfer of Capital Asset(s) from System									(3,783,874) 12,864	(3,783,874 12,864
Other Post-Employment Benefit (OPEB) Expense	(5,087,022)	(549,059)	(336,703)						.2,004	(5,972,78
Capital Gifts	(0,007,022)	(340,000)	(300,700)						15,830,582	15,830,582
Capital Outlay	734,233	97,202	11,900	473,021	0	0	2,726,757	0	0,000,002	4,043,113
Change in Net Assets (Total Agrees with AFR***)	(2,997,229)	(992,155)	(1,018,197)	(296,674)	99.164	(711,156)	6.300.689	0		12,327,985
shango in netropolo (rotal rigides with Al IV )	(2,001,229)	(552, 155)	(1,010,101)	(200,014)	∂∂,10 <del>4</del>	(711,130)	0,000,008	U	11,040,040	12,527,98

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University - Kingsville For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

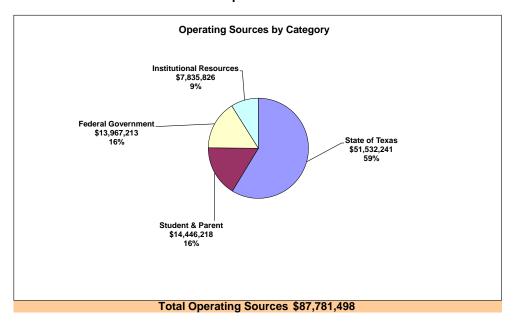
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

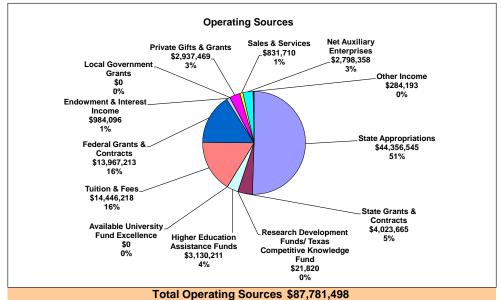
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 5.9 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(3.7) million. Non-expendable funds consist of unrealized gains (losses) of \$(4.1) million and additions (reductions) to permanent endowments of \$ 0.4 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 2,198,084.

## Texas A&M International University





**Operating Uses** Student Services \$3,536,635 Institutional Support \$12,592,010 19% Academic Support \$3,569,538 .5% Operations & Maintenance of Plant \$4,980,218 **Public Service** \$1,382,278 Scholarships & Fellowships \$10,923,290 Research \$439,984 1% Instruction. **Auxiliary Enterprises** \$21,861,916 32% \$6,042,901 Other Expenses **Capital Outlay** \$1,104,661 Total Operating Uses \$67,632,432

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	1	Per FTSE	
Institution FTSEs				4,119.67	
Operating Sources					
State of Texas					
State Appropriations	\$	44,356,545	\$	10,767	
State Grants and Contracts - Restricted		4,023,665		977	
Research Development Funds/ Texas Competitive Knowledge Fund		21,820		5	
Higher Education Assistance Funds		3,130,211		760	
Available University Fund Excellence (See FN8) Subtotal	\$	51,532,241	\$	12,509	
Student & Parent					
Tuition - net	\$	9,315,764	\$	2,261	
Fees - net	Ψ	5,130,454	Ψ	1,245	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	14,446,218	\$	3,506	
Federal Government					
Federal Grants and Contracts - Restricted	\$	13,967,213	\$	3,390	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	984,096	\$	239	
Local Government Grants - Restricted	φ	904,090	φ	239	
Private Gifts and Grants - Restricted		2,937,469		713	
Sales and Services		831,710		202	
Net Auxiliary Enterprises		2,798,358		679	
Other Income (See FN3)		284,193		69	
Subtotal	\$	7,835,826	\$	1,902	
Total Operating Sources	\$	87,781,498	\$	21,307	
		<u> </u>	•	<u> </u>	
Operating Uses					
Instruction	\$	21,861,916	\$	5,307	
Research		439,984		107	
Public Service		1,382,278		336	
Academic Support		3,569,538		866	
Student Services		3,536,635		858	
Institutional Support		12,592,010		3,057	
Operations and Maintenance of Plant		4,980,218		1,209	
Scholarships and Fellowships		10,923,290		2,651	
Auxiliary Enterprises		6,042,901		1,467	
Capital Outlay from Current Fund Sources		1,104,661		268	
Other Expenses (See FN3)		1,199,001	_	291	
Total Operating Uses	\$	67,632,432	\$	16,417	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources			\$	<b>-</b>	
Mandatory and Non-mandatory Transfers (See FN11)		1,229,805		299	
Bond Proceeds Transfers (See FN4)		- (40.700.040)		- (4.540)	
Debt Service Payments (See FN5) Subtotal	\$	(18,703,946) (17,474,141)	•	(4,540) (4,241)	
Gubiotai	Ψ	(17,474,141)	Ψ	(4,241)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(3,352,266)	\$	(814)	
Additions to Permanent Endowments (See FN7)		4,855,702		1,179	
Subtotal	\$	1,503,436	\$	365	
Total Sources Over / (Under) Uses (See FN10)	\$	4,178,361	\$	1,014	

### **Texas A&M International University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008
						Annuity, Life &				
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	44,356,545	0	0	0	0	0	0	0	0	44,356,545
State Grants and Contracts - Restricted	3,364,208	154,415	0	505,042	0	0	0	0		4,023,665
Research Development Funds/ Texas Competitive Knowledge Funds	21,820	0	0	0	0	0	0	0		21,820
Higher Education Assistance Funds	3,130,211	0	0	0	0	0	0	0		3,130,211
Available University Fund Excellence (See FN8)	0	0	0	0	0	0	0	0		0
Subtotal	50,872,784	154,415	0	505,042	0	0	0	0	0	51,532,241
Student & Parent										
Tuition - Gross	8,474,136	8,110,043	0	0	0	0	0	0	0	16,584,179
Waivers, Remissions, and Exemptions (See FN1)	(1,897,448)	(272,565)	0	(75)	0	0	0	0	0	(2,170,088
Scholarship Discounts and Allowances (See FN1)	(2,442,089)	(2,656,238)	0	° o′	0	0	0	0		(5,098,327
Tuition - net	4,134,599	5,181,240	0	(75)	0	0	0	0	0	9,315,764
Fees - Gross	169,170	2,981,435	4,761,904	699,513	0	0	0	0	0	8,612,022
Waivers, Remissions, and Exemptions (See FN1)	(195)	(90,539)	(217,892)	(125)	Ü	· ·	0	· ·	v	(308,751)
Scholarship Discounts and Allowances (See FN1)	(62,477)	(972,351)	(2,137,989)	(120)	0	0	0	0	0	(3,172,817
Fees - Net	106,498	1,918,545	2,406,023	699,388	0	0	0	0	0	5,130,454
Tuition and Fees (net of Scholarship Discounts and Allowances)	4.241.097	7,099,785	2.406.023	699.313	0	0	0	0	0	14.446.218
luition and Fees (net of Scholarship Discounts and Allowances)	4,241,097	7,099,785	2,406,023	699,313	0	0	0	0	U	14,446,218
Federal Government										
Federal Grants and Contracts - Restricted	0	201,699	0	13,765,514	0	0	0	0	0	13,967,213
Institutional Resources										
Endowment and Interest Income (See FN2)	187,651	325,805	67,338	382,278	13,104	2,150	5,770	0	0	984,096
Local Government Grants - Restricted										0
Private Gifts and Grants - Restricted	0	177,800	903	2,756,274	2,492	0	0	0	0	2,937,469
Sales and Services	125,323	415,150	0	291,237	0	0	0	0	0	831,710
Net Auxiliary Enterprises	0	0	2,798,358	0	0	0	0	0	0	2,798,358
Other Income (See FN3)	20,690	21,753	60,301	48,016	56,395	77,038	0	0		284,193
Subtotal	333,664	940,508	2,926,900	3,477,805	71,991	79,188	5,770	0		7,835,826
Total Operating Sources	55,447,545	8,396,407	5,332,923	18,447,674	71,991	79,188	5,770	0		87,781,498
Research Public Service Academic Support Student Services Institutional Support Operations and Maintenance of Plant Scholarships and Fellowships Auxiliary Enterprises Capital Outlay from Current Fund Sources* Other Expenses (See FN3) Total Operating Uses Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**	40,041 785,629 1,208,336 575,762 7,511,536 4,138,781 3,479,386 0 581,082 6,997 36,577,358	51,074 0 (660,436) 2,706,794 4,415,383 841,382 1,670,081 0 279,063 756,340 10,235,008	0 0 0 0 0 0 0 0 6,042,901 28,332 179,851 6,251,084	348,869 596,649 3,021,638 29,944 665,091 0 5,773,823 0 216,184 29,051 14,118,030	0 0 0 224,135 0 0 0 0 192,344 416,479	0 0 0 0 0 0 0 0 0 24,538 24,538	0 0 0 0 0 55 0 0 295 350	0 0 0 0 0 0 0 0	0 0 0 0 0	439,884 1,382,278 3,569,538 3,536,635 12,592,010 4,980,218 10,923,290 6,042,901 1,104,661 1,199,001 67,632,432
Mandatory and Non-mandatory Transfers (See FN11)	177,307	2,963,495	2,037,755	(4,422,278)	78,427	395,099	0	0		1,229,805
Bond Proceeds Transfers In (See FN4)	177,307	2,963,495	2,037,735	(4,422,276)	0,427	395,099	0	0		1,229,005
Debt Service Payments (See FN5)	(17,356,092)	0	(1,298,929)	(48,925)	0	0	0	0	0	(18,703,946)
Subtotal	(17,178,785)	2,963,495	738,826	(4,471,203)	78,427	395,099	0	0		(17,474,141)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(186,653)	(144,950)	(75,256)	(257,347)	(36,508)	(2,653,319)	1,767	0	0	(3,352,266)
Additions to Permanent Endowments (See FN7)	0	,,,,,,	0	0	0	4,855,702	0	0	0	4,855,702
Subtotal	(186,653)	(144,950)	(75,256)	(257,347)	(36,508)	2,202,383	1,767	0	0	1,503,436
Total Sources Over / (Under) Uses (See FN 10)	1,504,749	979,944	(254,591)	(398,906)	(302,569)	2,652,132	7,187	0	(9,585)	4,178,361
Bond Proceeds Depreciation Expense Transfer of Capital Asset(s) from System Other Post-Employment Benefit (OPEB) Expense	(2,731,110)	(275,411)	(280,469)						(9,681,832) 12,051,042	0 (9,681,832) 12,051,042 (3,286,990)
Capital Outlay Change in Net Assets (Total Agrees with AFR***)	581,082 (645,279)	279,063 983,596	28,332 (506,728)	216,184 (182,722)	(302.569)	2.652.132	<u>0</u> 7.187	0		1,104,661 4,365,242
Change in Net Assets (10tal Agrees Willi AFA	(040,279)	303,530	(300,120)	(102,122)	(302,309)	۷,002,132	1,101	U	۷,355,025	4,505,242

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M International University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

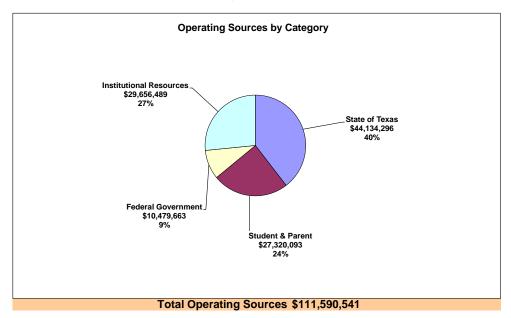
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

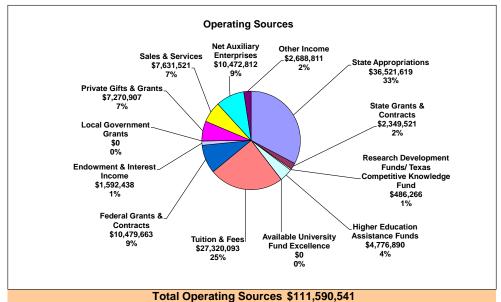
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

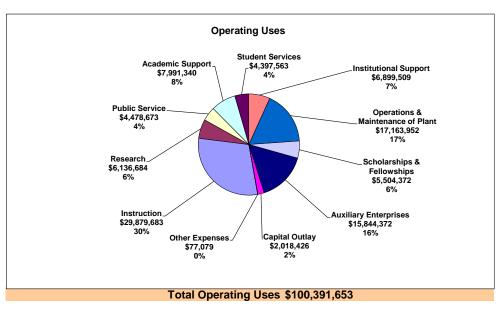
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 2.7 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 1.5 million. Non-expendable funds consist of unrealized gains (losses) of \$(3.4) million and additions (reductions) to permanent endowments of \$ 4.9 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 4,178,361.

## West Texas A&M University







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per I	Per FTSE	
Institution FTSEs			6,04	1.78	
Operating Sources					
State of Texas					
State Appropriations	\$	36,521,619	\$	6,045	
State Grants and Contracts - Restricted		2,349,521		389	
Research Development Funds/ Texas Competitive Knowledge Fund		486,266		80	
Higher Education Assistance Funds		4,776,890		791	
Available University Fund Excellence (See FN8)		-		-	
Subtotal	\$	44,134,296	\$	7,305	
Student & Parent					
Tuition - net	\$	17,728,595	\$	2,934	
Fees - net		9,591,498		1,588	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	27,320,093	\$	4,522	
Federal Government					
Federal Grants and Contracts - Restricted	\$	10,479,663	\$	1,735	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	1,592,438	\$	264	
Local Government Grants - Restricted	Ψ		Ψ		
Private Gifts and Grants - Restricted		7,270,907		1,203	
Sales and Services		7,631,521		1,263	
Net Auxiliary Enterprises		10,472,812		1,733	
Other Income (See FN3)		2,688,811		445	
Subtotal	\$	29,656,489	\$	4,908	
Total Operating Sources	\$	111,590,541	\$	18,470	
Total Operating Sources	Ψ	111,390,341	Ψ	10,470	
Operating Uses					
Instruction	\$	29,879,683	\$	4,946	
Research	*	6,136,684	•	1,016	
Public Service		4,478,673		741	
Academic Support		7,991,340		1,323	
Student Services		4,397,563		728	
Institutional Support		6,899,509		1,142	
Operations and Maintenance of Plant		17,163,952		2,841	
Scholarships and Fellowships		5,504,372		911	
Auxiliary Enterprises		15,844,372		2,622	
Capital Outlay from Current Fund Sources		2,018,426		334	
Other Expenses (See FN3)		77,079		13	
Total Operating Uses	\$	100,391,653	\$	16,617	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		(2,825,062)	\$	(468)	
Mandatory and Non-mandatory Transfers (See FN11)		228,837	Ψ	38	
Bond Proceeds Transfers (See FN4)		220,007		-	
Debt Service Payments (See FN5)		(6,505,865)		(1,077)	
Subtotal	\$	(9,102,090)	\$	(1,507)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(4,026,511)	\$	(666)	
Additions to Permanent Endowments (See FN7)		299,704	•	50	
Subtotal	\$	(3,726,807)	\$	(616)	
Total Sources Over / (Under) Hose (See Fhids)					
Total Sources Over / (Under) Uses (See FN10)	\$	(1,630,009)	Þ	(270)	

### **West Texas A&M University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	DETAIL WORKSHEET FY 2008								FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	36,521,619	0	0	0	0	0	0	0	0	36,521,619
State Grants and Contracts - Restricted	1,487,935	418,764	0	442,822	0	0	0	0	0	2,349,52
Research Development Funds/ Texas Competitive Knowledge Funds	486,266	410,704	0	442,622	0	0	0	0	0	486,266
Higher Education Assistance Funds	4,776,890	0	0	0	0	0	0	0	0	4,776,890
Available University Fund Excellence (See FN8)	4,770,090	0	0	0	0	0	0	0	0	4,770,090
Subtotal	43,272,710	418.764	0	442.822	0		0	0		44,134,296
Sublotal	43,272,710	410,704	U	442,022	0	U	U	0	U	44,134,290
Student & Parent										
Tuition - Gross	16,052,773	13,364,120		0	0	0	0	0	0	29,416,89
Waivers, Remissions, and Exemptions (See FN1)	(5,860,154)	(506,434)	0	0		0	0	0	0	(6,366,58
Scholarship Discounts and Allowances (See FN1)	(2,320,751)	(3,000,959)	0	0		0	0	0	0	(5,321,71)
Tuition - net	7,871,868	9,856,727	0	0	0	0	0	0	0	17,728,59
Fees - Gross	12,049	6,307,616	5,250,368	0	0	0	0	0	0	11,570,03
Waivers, Remissions, and Exemptions (See FN1)		(4,235)	(197,393)							(201,62
Scholarship Discounts and Allowances (See FN1)	(2,709)	(1,417,233)	(356,965)	0	0	0	0	0	0	(1,776,907
Fees - Net	9,340	4,886,148	4,696,010	0	0	0	0	0	0	9,591,498
Tuition and Fees (net of Scholarship Discounts and Allowances)	7,881,208	14,742,875	4,696,010	0	0	0	0	0	0	27,320,093
	.,001,200	,. +2,010	.,555,510	<u> </u>	0	<u> </u>	<u> </u>	0		21,020,000
Federal Government Federal Grants and Contracts - Restricted	0	257,124	0	10,222,539	0	0	0	0	0	10,479,663
	0	201,124		.0,222,000	0	<u> </u>	<u> </u>	0		10,710,000
Institutional Resources										. ==
Endowment and Interest Income (See FN2)	182,943	568,125	117,715	394,390	83,076	2,126	244,063	0	0	1,592,438
Local Government Grants - Restricted										(
Private Gifts and Grants - Restricted	0	448,040	121,606	6,070,978	0	0	630,283	0	0	7,270,90
Sales and Services	70,402	6,339,447	0	1,221,672	0	0	0	0	0	7,631,52
Net Auxiliary Enterprises	0	0	10,472,812	0	0	0	0	0	0	10,472,812
Other Income (See FN3)	3,889	121,584	356,458	163,520	70,734	16,348	1,887,128	0	69,150	2,688,811
Subtotal	257,234	7,477,196	11,068,591	7,850,560	153,810	18,474	2,761,474	0	69,150	29,656,489
Total Operating Sources	51,411,152	22,895,959	15,764,601	18,515,921	153,810	18,474	2,761,474	0	69,150	111,590,541
Operating Uses Instruction Research Public Service	24,263,949 3,071,372 1,494,329	5,384,639 10,810 1,507,240	0 0 0	231,095 3,054,502 1,477,104	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	29,879,683 6,136,684 4,478,673
Academic Support	2,860,773	1,464,919	0	3,665,648	0	0	0	0	0	7,991,340
Student Services	2,782,299	724,508	0	839,821	50,935	0	0	0	0	4,397,563
Institutional Support	4,916,743	1,831,046	0	151,720	0	0	0	0	0	6,899,509
Operations and Maintenance of Plant	10,190,091	3,299,314	0	0	0	0	3,674,547	0	0	17,163,95
Scholarships and Fellowships	677,467	716,336	0	4,110,569	0	0	0	0	0	5,504,372
Auxiliary Enterprises	0	0	15,844,372	0	0	0	0	0	0	15,844,372
Capital Outlay from Current Fund Sources*	1,328,074	540,648	7,861	141,843						2,018,426
Other Expenses (See FN3)	0	68,994	0	0	0	48	0	0	8,037	77,079
Total Operating Uses	51,585,097	15,548,454	15,852,233	13,672,302	50,935	48	3,674,547	0	8,037	100,391,653
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(2,825,062)	0	0	(2,825,062
Mandatory and Non-mandatory Transfers (See FN11)	4,326,054	(5,290,490)	(6,030)	(4,825,207)	•	49,392	5,925,987	0	0	228,837
Bond Proceeds Transfers In (See FN4)	4,520,054	(3,230,430)	(0,030)	(4,023,207)	0	0	0,923,907	0	0	220,037
Debt Service Payments (See FN5)	(4.771.470)	(1.400.323)	(334,072)	0	0	0	0	0	0	(6,505,865
Subtotal	(445,416)	(6,690,813)	(340,102)	(4,825,207)		49,392	3,100,925	0	0	(9,102,090
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(224,892)	(1,212,808)	(499,782)	(80,538)	133,186	(1,814,963)	(326,714)	0	0	(4,026,511
Additions to Permanent Endowments (See FN7)	(224,032)	(1,212,000)	(433,702)	(00,550)	133,100	299.704	(320,714)	0	0	299.704
Subtotal	(224,892)	(1,212,808)	(499,782)	(80,538)		(1,515,259)	(326,714)	0		(3,726,807
Total Sources Over / (Under) Uses (See FN 10)	(844,253)	(556,116)	(927,516)	(62,126)	285,192	(1.447.441)	1,861,138	0	61.113	(1,630,009
	(044,200)	(000,110)	(321,310)	(02,120)	200,102	(1,441,441)	1,001,130	0	01,113	•
Bond Proceeds Depreciation Expense									(4,940,418)	(4,940,418 (4,940,418)
Transfer of Capital Asset(s) from System									11,219,717	11,219,71
Other Post-Employment Benefit (OPEB) Expense	(3,523,470)	(460,678)	(460,613)						, = ,	(4,444,76
Capital Gifts	(5,525,770)	(700,070)	(100,010)						156,244	156,24
Capital Outlay	1,328,074	540,648	7,861	141,843	0	0	2,825,062	0	0	4,843,488
Change in Net Assets (Total Agrees with AFR***)	(3,039,649)	(476,146)	(1,380,268)	79,717	285,192	(1.447.441)	4,686,200	0		5,204,261
	(=,===,010)	( 5, . 10)	(.,===,=00)	; , , , ,		(.,,	.,,200		2,.22,200	1,201,201

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

West Texas A&M University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

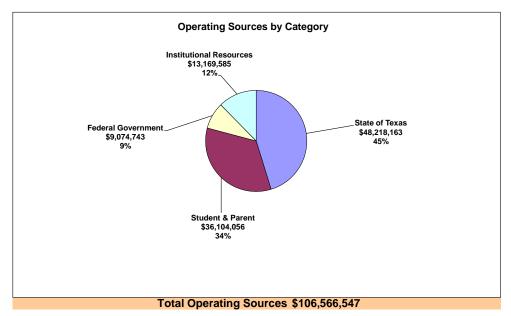
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

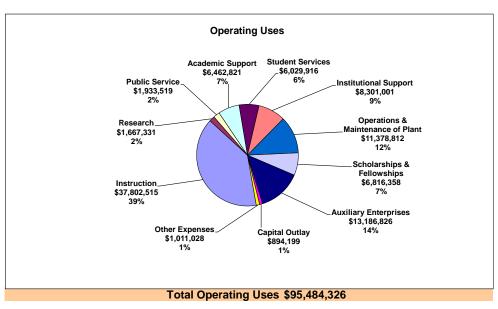
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** N/A

## Texas A&M University Commerce



**Operating Sources** Private Gifts & Grants Sales & Services \$2,386,970 \$1,462,238 1% Enterprises \_\$6,959,235 Other Income \$415,186 **Local Government** 7% 0% Grants \$0 0% State Appropriations \$40,741,411 38% **Endowment & Interest** Income \$1,945,956 State Grants & Contracts \$2,012,923 Federal Grants & Contracts \$9,074,743 9% Research Development Funds/ Texas Competitive Knowledge Tuition & Fees \$36,104,056 \$118,151 0% Higher Education Available University **Assistance Funds Fund Excellence** \$5,345,678 0% Total Operating Sources \$106,566,547



SUMMARY WORKSHEET FY 2008		Amount	Per FTSE	Per FTSE	
Institution FTSEs			7,015.53		
Operating Sources					
State of Texas					
State Appropriations	\$	40,741,411	\$ 5,80	)7	
State Grants and Contracts - Restricted		2,012,923	28	37	
Research Development Funds/ Texas Competitive Knowledge Fund		118,151	1	17	
Higher Education Assistance Funds		5,345,678	76	62	
Available University Fund Excellence (See FN8)		-		-	
Subtotal	\$	48,218,163	\$ 6,87	73	
Student & Parent					
Tuition - net	\$	25,845,297	\$ 3,68		
Fees - net		10,258,759	1,46	32	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	36,104,056	\$ 5,14	16	
Federal Government					
Federal Grants and Contracts - Restricted	\$	9,074,743	\$ 1,29	<del>)</del> 4	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	1,945,956	\$ 27	77	
Local Government Grants - Restricted	*	-		_	
Private Gifts and Grants - Restricted		2,386,970	34	40	
Sales and Services		1,462,238		08	
Net Auxiliary Enterprises		6,959,235		92	
Other Income (See FN3)		415,186		59	
Subtotal	\$	13,169,585	\$ 1,87		
Total Operating Sources	\$	106,566,547	\$ 15,18		
Total Operating Cources	Ψ	100,300,347	Ψ 15,10	<del>,</del>	
Operating Uses					
Instruction	\$	37,802,515	\$ 5,38	38	
Research	*	1,667,331		38	
Public Service		1,933,519		76	
Academic Support		6,462,821	92		
Student Services		6,029,916		30	
Institutional Support		8,301,001	1,18		
Operations and Maintenance of Plant		11,378,812	1,62		
Scholarships and Fellowships		6,816,358		72	
Auxiliary Enterprises		13,186,826	1,88		
Capital Outlay from Current Fund Sources		894,199		27	
Other Expenses (See FN3)		1,011,028		-, 44	
Total Operating Uses	\$	95,484,326	\$ 13,61		
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		(3,424,694)	\$ (48	381	
Mandatory and Non-mandatory Transfers (See FN11)		2,582,318	-	38 38	
Bond Proceeds Transfers (See FN4)		2,002,010		-	
Debt Service Payments (See FN5)		(6,099,129)	(86	39)	
Subtotal	\$	(6,941,505)		39)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		(3,626,003)	\$ (51	17)	
Additions to Permanent Endowments (See FN7)		160	, (0)	-	
Subtotal	\$	(3,625,843)	\$ (51	17)	
		·	-		
Total Sources Over / (Under) Uses (See FN10)	\$	514,873	\$ 7	<mark>72</mark>	

## Texas A&M University - Commerce For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

									_	FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas	00110101	Doolgiiatoa	o.pooo	_xpoiluasio	200111 01100	Ommar Turido		aostoai.ooo			
State Appropriations	40,741,411	0	0	0	0	0	0	0	0	40,741,411	
State Grants and Contracts - Restricted	1,631,835	204,166	0	176,922	0	0	0	0	0	2,012,923	
Research Development Funds/ Texas Competitive Knowledge Funds	118,151	0	0	0	0	0	0	0	0	118,151	
Higher Education Assistance Funds	5,345,678	0	0	0	0	0	0	0	0	5,345,678	
Available University Fund Excellence (See FN8)	0	0	0	0	0	0	0	0	0	0	
Subtotal	47,837,075	204,166	0	176,922	0	0	0	0		48,218,163	
Student & Parent											
Tuition - Gross	18,139,662	17,099,896	0	0	0	0	0	0	0	35,239,558	
Waivers, Remissions, and Exemptions (See FN1)	(4,226,525)	(339,332)	0	0	0	0	0	0		(4,565,857)	
Scholarship Discounts and Allowances (See FN1)	(2,190,093)	(2.638.311)	0	0	0	0	0	0	0	(4,828,404)	
Tuition - net	11,723,044	14,122,253	0	0	0	0	0	0	•	25,845,297	
	,,,	, ,									
Fees - Gross	118,065	5,529,100	7,421,912	0	0	0	0	0	0	13,069,077	
Waivers, Remissions, and Exemptions (See FN1)	(31,249)	(78,224)	(784,310)							(893,783)	
Scholarship Discounts and Allowances (See FN1)	(13,666)	(858,032)	(1,044,837)	0	0	0	0	0	0	(1,916,535)	
Fees - Net	73,150	4,592,844	5,592,765	0	0	0	0	0	0	10,258,759	
Tuition and Fees (net of Scholarship Discounts and Allowances)	11,796,194	18,715,097	5,592,765	0	0	0	0	0	0	36,104,056	
Fodoral Covernment											
Federal Government Federal Grants and Contracts - Restricted	0	128,646	0	8,946,097	0	0	0	0	0	9,074,743	
- Courte Change and Contractor Producted	0	120,040	<u> </u>	0,040,001	0	0	<u> </u>	0	0	0,014,140	
Institutional Resources											
Endowment and Interest Income (See FN2)	448,961	1,102,403	307,610	40,284	46,665	33	0	0	0	1,945,956	
Local Government Grants - Restricted										0	
Private Gifts and Grants - Restricted	0	76,750	38,493	2,271,727	0	0	0	0	0	2,386,970	
Sales and Services	75,330	1,358,702	0	28,206	0	0	0	0	0	1,462,238	
Net Auxiliary Enterprises	0	0	6,959,235	0	0	0	0	0	0	6,959,235	
Other Income (See FN3)	1	163,806	398,953	36,365	155,140	0	0	0	(339,079)	415,186	
Subtotal	524,292	2,701,661	7,704,291	2,376,582	201,805	33	0	0		13,169,585	
Total Operating Sources	60,157,561	21,749,570	13,297,056	11,499,601	201,805	33	0	0		106,566,547	
Operating Uses Instruction Research Public Service Academic Support Student Services	32,038,897 235,755 1,167,980 4,471,029 3,119,246	5,530,064 17,686 332,655 1,678,228 1,799,063	0 0 0 0	233,554 1,413,890 432,884 313,564 530,625	0 0 0 0 580,982	0 0 0 0	0 0 0 0	0 0 0 0	0 0 0 0	37,802,515 1,667,331 1,933,519 6,462,821 6,029,916	
		3,544,200	0	412,495	360,962	0	0	0	0	8,301,001	
Institutional Support	4,344,306 7,771,547	2,988,656	0	412,495	0	0	618,609	0	0	11,378,812	
Operations and Maintenance of Plant			0	•	0	0	010,009	0	0		
Scholarships and Fellowships	851,681 0	1,973,333 0	•	3,991,344 0	0	0	0	0		6,816,358	
Auxiliary Enterprises	381,897	-	13,186,826	-	U	U	U	U	U	13,186,826	
Capital Outlay from Current Fund Sources*	381,897	410,677	91,056	10,569 0	207.440	0	0	0	593,299	894,199	
Other Expenses (See FN3)  Total Operating Uses	54,382,338	90,589 18,365,151	13,277,882	7,338,925	327,140 908,122	0	618,609	0		1,011,028 95,484,326	
	,,	, ,	,,	.,,	,		,		333,-33	55,151,525	
Other Sources / (Uses) of Funds											
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	(3,424,694)	0		(3,424,694)	
Mandatory and Non-mandatory Transfers (See FN11)	(1,702,486)	(1,372,455)	2,210,190	(4,188,934)	144,247	(19,093)	7,510,849	0		2,582,318	
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	0	0		0	
Debt Service Payments (See FN5) Subtotal	(4,016,072) (5,718,558)	(286,472)	(1,796,585) 413,605	(4,188,934)	0 144,247	(10,003)	4,086,155	0		(6,099,129) (6,941,505)	
Juniolai	(3,718,558)	(1,658,927)	413,005	(4,188,934)	144,247	(19,093)	4,080,155	0	0	(0,941,505)	
Other Items Not for Current Operating Use	(04.400)	(0.007.700)	(745.400)	(04.400)	(44.000)	(00.010)	(000 057)	0	•	(0.000.000)	
Unrealized Gains / (Losses) (See FN6)	(94,468)	(2,397,799)	(715,498)	(21,400)	(11,268)	(99,213)	(286,357)	0	0	(3,626,003)	
Additions to Permanent Endowments (See FN7)	(0.4.400)	(2.207.700)	(715,498)	(24.400)	(14.200)	160 (99,053)	(286,357)	-	0	160	
Subtotal	(94,468)	(2,397,799)	(715,498)	(21,400)	(11,268)	(99,053)	(286,357)	0	0	(3,625,843)	
Total Sources Over / (Under) Uses (See FN 10)	(37,803)	(672,307)	(282,719)	(49,658)	(573,338)	(118,113)	3,181,189	0	(932,378)	514,873	
Bond Proceeds Depreciation Expense Transfer of Capital Asset(s) from System Other Post-Employment Benefit (OPEB) Expense	(4,458,374)	(405,196)	(420,944)						(3,269,416) 0	0 (3,269,416) 0 (5,284,514)	
Caron Con Employment Denone (OT ED) Expense	(4,400,074)	(400,190)	(420,044)							(0,204,014)	
Capital Outlay	381,897	410,677	91,056	10,569	(572 220)	(119 113)	3,424,694	0	(4.204.704)	4,318,893	
Change in Net Assets (Total Agrees with AFR***)	(4,114,280)	(666,826)	(612,607)	(39,089)	(573,338)	(118,113)	6,605,883	0	(4,201,794)	(3,720,164)	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University - Commerce For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### FOOTNOTES:

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

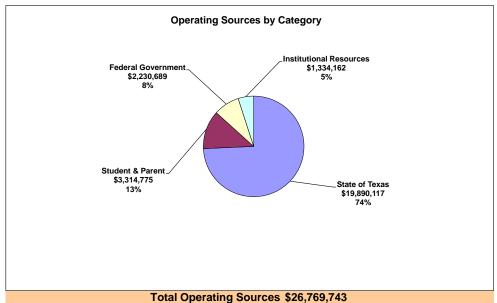
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

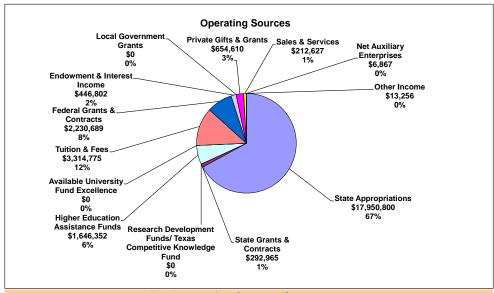
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

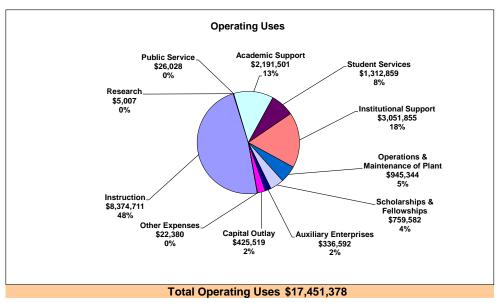
**FN10:** Revenues received but not yet expended are approximately \$ 4.1 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(3.6) million. Non-expendable funds consist of unrealized gains (losses) of \$(3.6) million and additions (reductions) to permanent endowments of \$ 0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 514,873.

## Texas A&M University Texarkana





**Total Operating Sources \$26,769,743** 



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pe	er FTSE
Institution FTSEs			1,	156.60
Operating Sources				
State of Texas				
State Appropriations	\$	17,950,800	\$	15,520
State Grants and Contracts - Restricted		292,965		253
Research Development Funds/ Texas Competitive Knowledge Fund		-		-
Higher Education Assistance Funds		1,646,352		1,423
Available University Fund Excellence (See FN8)		-		
Subtotal	\$	19,890,117	\$	17,196
Student & Parent				
Tuition - net	\$	2,744,855	\$	2,373
Fees - net		569,920		493
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	3,314,775	\$	2,866
Federal Government				
Federal Grants and Contracts - Restricted	\$	2,230,689	\$	1,929
		, ,		<u> </u>
Institutional Resources	_		_	
Endowment and Interest Income (See FN2)	\$	446,802	\$	386
Local Government Grants - Restricted		-		-
Private Gifts and Grants - Restricted		654,610		566
Sales and Services		212,627		184
Net Auxiliary Enterprises		6,867		6
Other Income (See FN3)	Φ.	13,256	Φ	11
Subtotal	\$	1,334,162	\$	1,153
Total Operating Sources	\$	26,769,743	\$	23,144
Operating Uses				
Instruction	\$	8,374,711	\$	7,241
Research	•	5,007	•	, 4
Public Service		26,028		23
Academic Support		2,191,501		1,895
Student Services		1,312,859		1,135
Institutional Support		3,051,855		2,639
Operations and Maintenance of Plant		945,344		817
Scholarships and Fellowships		759,582		657
Auxiliary Enterprises		336,592		291
Capital Outlay from Current Fund Sources		425,519		368
Other Expenses (See FN3)		22,380		19
Total Operating Uses	\$	17,451,378	\$	15,089
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(2,323,261)	\$	(2,009)
Mandatory and Non-mandatory Transfers (See FN11)		155,256	Ψ	134
Bond Proceeds Transfers (See FN4)		-		-
Debt Service Payments (See FN5)		(8,180,175)		(7,073)
Subtotal	\$	(10,348,180)	\$	(8,948)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(909,701)	\$	(787)
Additions to Permanent Endowments (See FN7)		469,123	+	406
Subtotal	\$	(440,578)	\$	(381)
Total Sources Over / (Under) Uses (See FN10)	\$	(1,470,393)	\$	(1,274)

#### Texas A&M University - Texarkana For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	<u> </u>		DETAIL	WORKSHEET FY	2008					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	17,950,800	0	0	0	0	0	0	0	0	17,950,800
State Grants and Contracts - Restricted	64,039	50,000	0	178,926	0	0	0	0	0	292,965
Research Development Funds/ Texas Competitive Knowledge Funds	04,039	50,000	0	176,920	0	0	0	0	0	292,900
Higher Education Assistance Funds	1,646,352	0	0	0	0	0	0	0	ő	1,646,352
Available University Fund Excellence (See FN8)	1,040,002	0	0	0	ő	0	ő	0	0	1,040,002
Subtotal	19,661,191	50.000	0	178.926	0	0	0			19,890,117
	,,	,	<del>-</del>	,	<u>*</u>	<del>-</del>	<del>-</del>	<del>-</del>	<del>-</del>	,
Student & Parent										
Tuition - Gross	4,279,185	1,674,887	0	0	0	0	0	0	0	5,954,072
Waivers, Remissions, and Exemptions (See FN1)	(2,179,724)	(19,957)	0	0		0	0	0	0	(2,199,681
Scholarship Discounts and Allowances (See FN1)	(567,869)	(441,667)	0	0		0	0	0	0	(1,009,536
Tuition - net	1,531,592	1,213,263	0	0	0	0	0	0	0	2,744,855
5 0	7.700	404.040	055.070	0.400		•		•		700 540
Fees - Gross	7,799	424,248	355,276	2,190	0	0	0	0	0	789,513
Waivers, Remissions, and Exemptions (See FN1)	(2.110)	(120,719)	(914)	0	0	0	0	0	0	(914 (218,679
Scholarship Discounts and Allowances (See FN1) Fees - Net	(2,110) 5,689	303,529	(95,850) 258,512	2,190	0	0	0		0	569,920
rees - Net	5,009	303,329	200,012	2,190		0				309,920
Tuition and Fees (net of Scholarship Discounts and Allowances)	1,537,281	1,516,792	258,512	2,190	0	0	0	0	0	3,314,775
Federal Government										
Federal Government Federal Grants and Contracts - Restricted	0	31,724	0	2,198,965	0	0	0	0	0	2,230,689
Institutional Resources										
Endowment and Interest Income (See FN2)	100,266	258,506	1,514	49,041	33,546	3,929	0	0	0	446,802
Local Government Grants - Restricted	100,200	230,300	1,514	40,041	33,340	3,323	U	· ·	U	140,002
Private Gifts and Grants - Restricted	0	0	2,982	651,628	0	0	0	0	0	654,610
Sales and Services	14,102	77,881	2,302	120,644	0	0	0	0	0	212.627
Net Auxiliary Enterprises	0	77,001	6,867	0	0	0	0	0	0	6,867
Other Income (See FN3)	4.640	6.004	(399)	0	3.011	0	0	0	0	13.256
Subtotal	119,008	342.391	10.964	821.313	36,557	3.929	0	0	0	1.334.162
Total Operating Sources	21,317,480	1,940,907	269,476	3,201,394	36,557	3,929	0	0	0	26,769,743
Operating Uses Instruction Research	6,667,732 4,457	556,994 0	0	1,149,985 550	0	0	0	0	0	8,374,711 5,007
Public Service	25,497	0	0	531	0	0	0	0	0	26,028
Academic Support	1,404,722	209,089	0	577,690	0	0	0	0	0	2,191,501
Student Services	683,427	580,950	0	49,536	(1,054)	0	0	0	0	1,312,859
Institutional Support	1,802,190	1,241,318	0	8,347	0	0	0	0	0	3,051,855
Operations and Maintenance of Plant	864,370	80,974	0	0	0	0	0	0	0	945,344
Scholarships and Fellowships	179,978	161,311	0	418,293		0	0	0	0	759,582
Auxiliary Enterprises	0	0	336,592	0	0	0	0	0	0	336,592
Capital Outlay from Current Fund Sources*	337,624	2,686	0	85,209	0	0	0	0	7,467	425,519
Other Expenses (See FN3) Total Operating Uses	11,969,997	14,913 2.848,235	336,592	2,290,141	(1,054)	0	0	0	7,467	22,380 17,451,378
	11,505,551	2,040,233	330,392	2,290,141	(1,054)	0	0	0	7,407	17,451,576
Other Sources / (Uses) of Funds							/a aaa aa //			/ /
Capital Outlay from Non-Current Fund Sources**	0	0	0	0		0	(2,323,261)		0	(2,323,261
Mandatory and Non-mandatory Transfers (See FN11)	(282,696)	856,105 0	90,777 0	(719,138)	27,050 0	183,158 0	0	0	0	155,256 0
Bond Proceeds Transfers In (See FN4)	(0.400.475)	0	0	0	0	0	0	0	0	-
Debt Service Payments (See FN5) Subtotal	(8,180,175) (8,462,871)	856.105	90.777	(719.138)		183.158	(2.323.261)		0	(8,180,175) (10,348,180)
Subiotal	(0,402,071)	650,105	90,777	(719,130)	27,030	103,130	(2,323,201)	0	0	(10,346,160
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(14,620)	(435,930)	(6,619)	872		(382,997)	0	0	0	(909,701
Additions to Permanent Endowments (See FN7)	0	0	0	0	0	469,123	0	0	0	469,123
Subtotal	(14,620)	(435,930)	(6,619)	872	(70,407)	86,126	0	0	0	(440,578)
Total Sources Over / (Under) Uses (See FN 10)	869,992	(487,153)	17,042	192,987	(5,746)	273,213	(2,323,261)	0	(7,467)	(1,470,393
Bond Proceeds										0
Depreciation Expense									(609,361)	(609,361
Transfer of Capital Asset(s) from System									16,479,810	16,479,810
Other Post-Employment Benefit (OPEB) Expense	(923,061)	(45,355)	(16,532)							(984,948
Capital Outlay	337,624	2,686	0	85,209	0	0	2,323,261	0	0	2,748,780
Change in Net Assets (Total Agrees with AFR***)	284,555	(529,822)	510	278,196	(5,746)	273,213	0	0	15,862,982	16,163,888

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University - Texarkana For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

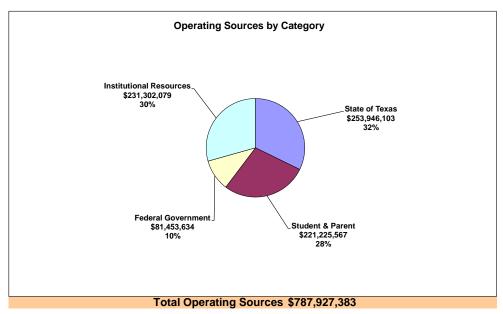
FN10: N/A

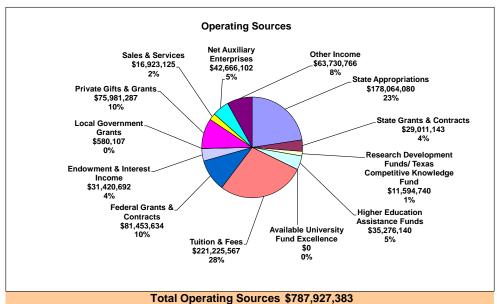
## University of Housto System Institutions

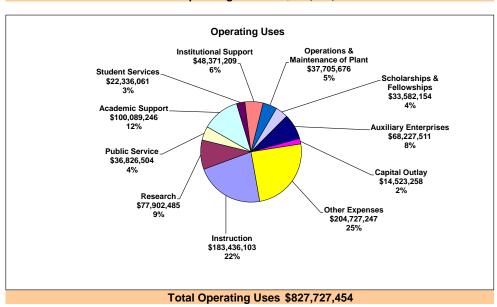
## **University of Houston System Institutions**

University of Houston
University of Houston – Clear Lake
University of Houston – Downtown
University of Houston – Victoria

# FY 2008 University of Houston







Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 827,727,454         \$ 28,339           Other Sources / (Uses) of Funds         0         -           Capital Outlay from Non-Current Fund Sources         0         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,30	SUMMARY WORKSHEET FY 2008		Amount		Per FTSE
State Of Texas           State Grants and Contracts - Restricted         29,011,143         93           Research Development Funds' Texas Competitive Knowledge Fund         11,594,740         393           Research Development Funds' Texas Competitive Knowledge Fund         11,594,740         393           Higher Education Assistance Funds         35,276,140         1,208           Available University Fund Excellence (See FN8)         253,946,103         \$ 8,694           Student & Parent           Tutton - net         \$ 138,490,372         \$ 4,742           Fees - net         \$ 27,225,567         \$ 7,575           Federal Genet of Scholarship Discounts and Allowances)         \$ 21,225,567         \$ 7,575           Federal Grants and Contracts - Restricted         \$ 81,453,634         \$ 2,789           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         \$ 31,420,692         \$ 1,20 <t< th=""><th>Institution FTSEs</th><th></th><th></th><th></th><th>29,207.78</th></t<>	Institution FTSEs				29,207.78
State Appropriations         \$ 178,064,080         \$ .908           State Grants and Contracts - Restricted         29,011,143         933           Research Development Funds/ Texas Competitive Knowledge Fund         11,594,740         397           Higher Education Assistance Funds         35,276,140         1,208           Available University Fund Excellence (See FN8)         253,946,103         \$ 8,694           Student & Parent         ************************************					
State Grants and Contracts - Restricted         29,011,143         393           Research Development Funds / Facus Competitive Knowledge Fund         11,594,740         397           Available University Fund Excellence (See FN8)         253,946,103         \$.6094           Student & Parent         7         4,742           Tuition - net         \$ 138,490,372         \$ 4,742           Fees - net         82,735,195         2,833           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 221,225,567         \$ 7,575           Federal Government           Federal Grants and Contracts - Restricted         \$ 81,453,634         \$ 2,789           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         \$ 580,107         20           Private Grifts and Grants - Restricted         \$ 580,107         20           Private Grifts and Grants - Restricted         \$ 580,107         20           Private Grifts and Grants - Restricted         \$ 580,107         20           Private Grifts and Grants - Restricted         \$ 580,107         20           With Excellence (See FN3)         \$ 233,302,606         2,822           Net Auxiliary Enterprises					
Research Development Funds/ Texas Competitive Knowledge Fund         11,594,740         337         1,208         1,208         1,208         4,208         1,208         4,208         1,208         2,253,946,103         \$ 8,694         8,694         2,533,946,103         \$ 8,694         8,694         2,533,946,103         \$ 8,694         8,694         3,693         3,6		\$		\$	
Higher Education Assistance Funds   35,276,140   1,208   Available University Fund Excellence (See FN8)   253,946,103   8,6994   1,000   1,0					
Available University Fund Excellence (See FN8)   5.   5.   5.   5.   5.   5.   5.   5					
Student & Parent   Tuition - net   \$138,490,372   \$4,742   Fees - net   \$2,735,195   2,833   Tuition - net   \$2,735,195   2,833   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$221,225,567   \$7,575	· · ·		35,276,140		1,208
Student & Parent   Tuition - net   \$ 138,490,372   \$ 4,742   Fees - net   82,735,195   2,833   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 221,225,567   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,525   \$ 7,575   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525   \$ 7,525		\$	253 946 103	\$	- 8 694
Tuition - net Fees - net         \$ 138,490,372         \$ 4,742           Fees - net         82,735,195         \$ 2,833           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 221,225,567         \$ 7,575           Federal Government           Federal Grants and Contracts - Restricted         \$ 81,453,634         \$ 2,789           Institutional Resources         Bendowment and Interest Income (See FN2)         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         550,107         20           Frivate Gifts and Grants - Restricted         550,107         20           Sales and Services         16,923,125         579           Net Auxiliary Enterprises         42,666,102         1,661           Other Income (See FN3)         42,666,102         1,661           Uther Income (See FN3)         5 231,302,079         7,919           Total Operating Sources         787,927,383         26,977           Operating Uses         1         1,261         2,266           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         3,625         3,427           Student Services         2,236,061         7,65		Ψ	200,010,100	Ψ_	0,001
Fees - net		•	100 100 070	•	4.740
Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 221,225,567   \$ 7,575     Federal Government   Federal Grants and Contracts - Restricted   \$ 81,453,634   \$ 2,789     Institutional Resources   Endowment and Interest Income (See FN2)   \$ 31,420,692   \$ 1,076     Local Government Grants - Restricted   580,107   20     Private Gifts and Grants - Restricted   75,981,287   2,601     Sales and Services   16,923,125   579     Net Auxiliary Enterprises   42,666,102   1,461     Other Income (See FN3)   63,730,766   2,182     Subtotal   \$ 231,302,079   \$ 7,919     Total Operating Sources   78,927,383   26,977     Operating Uses   Instruction   \$ 183,436,103   \$ 6,280     Research   77,902,485   2,667     Public Service   36,826,504   1,261     Academic Support   100,089,246   3,427     Student Services   22,336,061   765     Operations and Maintenance of Plant   37,705,676   1,291     Scholarships and Fellowships   33,882,154   1,150     Operation Support   14,523,258   497     Other Sources / (Uses) of Funds   204,727,247   7,000     Total Operating Uses   30,705,676   1,291     Scholarships and Fellowships   33,882,154   1,150     Operation Support   14,523,258   497     Other Sources / (Uses) of Funds   204,727,247   7,000     Total Operating Uses   30,705,676   1,291     Other Sources / (Uses) of Funds   204,727,247   7,000     Other Sources / (Uses) of Funds   204,727,247   7,000     Other Sources / (Uses) of Funds   30,706,676   1,291		\$		\$	
Federal Government				_	
Federal Grants and Contracts - Restricted	Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	221,225,567	\$	7,575
Institutional Resources	Federal Government				
Endowment and Interest Income (See FN2)         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         580,107         20           Private Giffs and Grants - Restricted         75,981,287         2,60           Sales and Services         16,923,125         579           Net Auxilliary Enterprises         42,666,102         1,461           Other Income (See FN3)         3730,766         2,182           Subtotal         \$ 231,302,079         \$ 7,919           Total Operating Sources         * 787,927,383         * 26,977           Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         448,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxillary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         9 <td< td=""><td>Federal Grants and Contracts - Restricted</td><td>\$</td><td>81,453,634</td><td>\$</td><td>2,789</td></td<>	Federal Grants and Contracts - Restricted	\$	81,453,634	\$	2,789
Endowment and Interest Income (See FN2)         \$ 31,420,692         \$ 1,076           Local Government Grants - Restricted         580,107         20           Private Giffs and Grants - Restricted         75,981,287         2,60           Sales and Services         16,923,125         579           Net Auxilliary Enterprises         42,666,102         1,461           Other Income (See FN3)         3730,766         2,182           Subtotal         \$ 231,302,079         \$ 7,919           Total Operating Sources         * 787,927,383         * 26,977           Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         448,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxillary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         9 <td< td=""><td>Institutional Resources</td><td></td><td></td><td></td><td></td></td<>	Institutional Resources				
Local Government Grants - Restricted         580,107         20           Private Giffs and Grants - Restricted         75,981,287         2,601           Sales and Services         16,923,125         579           Net Auxilliary Enterprises         42,666,102         1,461           Other Income (See FN3)         63,730,766         2,182           Subtotal         \$231,302,079         \$7,919           Total Operating Sources         *87,927,383         \$26,977           Operating Uses           Instruction         \$183,436,103         \$6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Sources / (Uses) of Funds         2         2		\$	31,420,692	\$	1.076
Private Gifts and Grants - Restricted         75,981,287         2,601           Sales and Services         16,923,125         579           Net Auxiliary Enterprises         42,666,102         1,461           Other Income (See FN3)         63,730,766         2,182           Subtotal         \$ 231,302,079         \$ 7,919           Total Operating Sources         * 787,927,383         \$ 26,977           Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,26,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         8,27,727,457         7,009           Total Operating Uses         \$ 27,272,457         4,523,3258           Other Sources / (Uses) of Funds         191,965,847         6,	· · ·	Ψ		Ψ	,
Sales and Services         16,923,125         579           Net Auxiliary Enterprises         42,666,102         1,461           Other Income (See FN3)         231,302,078         7,919           Total Operating Sources         787,927,383         26,977           Operating Uses         8         787,927,383         26,977           Operating Uses         8         183,436,103         6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         827,727,454         28,339           Other Fources / (Uses) of Funds         9         -           Capital Outlay from					
Net Auxiliary Enterprises Other Income (See FN3)         42,666,102 (5,186)         1,461 (5,186)           Subtotal         \$231,302,079 (5,199)         7,919           Total Operating Sources         \$787,927,383 (5,297)           Operating Uses           Instruction         \$183,436,103 (5,280)         6,280           Research         77,902,485 (5,667)         2,667           Public Service         36,826,504 (1,261)         1,261           Academic Support         100,089,246 (3,427)         3,427           Student Services         22,336,661 (75)         765           Institutional Support         48,371,209 (1,566)         1,656           Operations and Maintenance of Plant         37,705,676 (1,291)         1,291           Scholarships and Fellowships         33,582,154 (1,150)         1,150           Auxiliary Enterprises         68,227,511 (2,336)         2,336           Capital Outlay from Current Fund Sources         14,523,258 (497)         497           Other Expenses (See FN3)         204,727,247 (7,009)         7,009           Total Operating Uses         827,727,454 (8,525)         28,339           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0 \$ -           Capit	Sales and Services				•
Other Income (See FN3)         63,730,766         2,182           Subtotal         \$ 231,302,079         \$ 7,919           Total Operating Sources         \$ 787,927,383         26,977           Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 827,727,454         \$ 28,339           Other Sources / (Uses) of Funds         2         -           Capital Outlay from Non-Current Fund Sources         0         -           Mandatory and Non-mandatory Transfers (See FN41)         191,965,847					
Subtotal   \$ 231,302,079 \$ 7,919					
Total Operating Sources         \$ 787,927,383         \$ 26,977           Operating Uses           Instruction         \$ 183,436,103         \$ 6,280           Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 827,727,454         \$ 28,339           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0         \$ -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759) <td></td> <td>\$</td> <td></td> <td>\$</td> <td></td>		\$		\$	
Instruction					26,977
Instruction					
Research         77,902,485         2,667           Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 27,727,454         \$ 28,339           Other Sources / (Uses) of Funds         \$ 20,4727,247         6,572           Capital Outlay from Non-Current Fund Sources         0 \$ -         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,306,676         \$ 10,520           Other Items Not for Current Operating Use         945,510	•	¢.	102 426 102	ď	6 200
Public Service         36,826,504         1,261           Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 827,727,454         \$ 28,339           Other Sources / (Uses) of Funds         \$ 827,727,454         \$ 28,339           Capital Outlay from Non-Current Fund Sources         0 \$ -         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,306,676         \$ 10,520           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         945,510         \$ 32		Φ		Ф	
Academic Support         100,089,246         3,427           Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         827,727,454         28,339           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0         -           Capital Outlay from Non-Current Fund Sources         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$307,306,676         \$10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510         \$32           A					
Student Services         22,336,061         765           Institutional Support         48,371,209         1,656           Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         827,727,454         28,339           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$307,306,676         \$10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510         32           Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         4,808,525         164					
Institutional Support	• •				
Operations and Maintenance of Plant         37,705,676         1,291           Scholarships and Fellowships         33,582,154         1,150           Auxiliary Enterprises         68,227,511         2,336           Capital Outlay from Current Fund Sources         14,523,258         497           Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$827,727,454         \$28,339           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$307,306,676         \$10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510         \$32           Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         \$4,808,525         164					
Scholarships and Fellowships       33,582,154       1,150         Auxiliary Enterprises       68,227,511       2,336         Capital Outlay from Current Fund Sources       14,523,258       497         Other Expenses (See FN3)       204,727,247       7,009         Total Operating Uses       \$827,727,454       \$28,339         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       0       -         Mandatory and Non-mandatory Transfers (See FN11)       191,965,847       6,572         Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$307,306,676       \$10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$4,808,525       164	··				
Auxiliary Enterprises       68,227,511       2,336         Capital Outlay from Current Fund Sources       14,523,258       497         Other Expenses (See FN3)       204,727,247       7,009         Total Operating Uses       \$827,727,454       \$28,339         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       0       -         Mandatory and Non-mandatory Transfers (See FN11)       191,965,847       6,572         Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$307,306,676       \$10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$4,808,525       \$164	•				
Capital Outlay from Current Fund Sources       14,523,258       497         Other Expenses (See FN3)       204,727,247       7,009         Total Operating Uses       \$ 827,727,454       \$ 28,339         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       0       \$ -         Mandatory and Non-mandatory Transfers (See FN11)       191,965,847       6,572         Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$ 307,306,676       \$ 10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$ 32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$ 4,808,525       \$ 164	·				
Other Expenses (See FN3)         204,727,247         7,009           Total Operating Uses         \$ 827,727,454         28,339           Other Sources / (Uses) of Funds         Substitution of Funds         Capital Outlay from Non-Current Fund Sources         0         -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,306,676         10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510         32           Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         4,808,525         164					
Total Operating Uses         \$ 827,727,454         \$ 28,339           Other Sources / (Uses) of Funds         0         \$ -           Capital Outlay from Non-Current Fund Sources         0         \$ -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847         6,572           Bond Proceeds Transfers (See FN4)         179,817,588         6,156           Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,306,676         \$ 10,520           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         945,510         \$ 32           Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         \$ 4,808,525         \$ 164					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         0 \$ -           Mandatory and Non-mandatory Transfers (See FN11)         191,965,847 6,572           Bond Proceeds Transfers (See FN4)         179,817,588 6,156           Debt Service Payments (See FN5)         (64,476,759) (2,208)           Subtotal         \$ 307,306,676 \$ 10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510 \$ 32           Additions to Permanent Endowments (See FN7)         3,863,015 132           Subtotal         \$ 4,808,525 \$ 164		\$		\$	
Capital Outlay from Non-Current Fund Sources       0 \$ -         Mandatory and Non-mandatory Transfers (See FN11)       191,965,847       6,572         Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$ 307,306,676       \$ 10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$ 32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$ 4,808,525       \$ 164	- I can operating cooperating	<del></del>	021,121,101	_	20,000
Mandatory and Non-mandatory Transfers (See FN11)       191,965,847       6,572         Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$ 307,306,676       \$ 10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$ 32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$ 4,808,525       \$ 164	·		-	_	
Bond Proceeds Transfers (See FN4)       179,817,588       6,156         Debt Service Payments (See FN5)       (64,476,759)       (2,208)         Subtotal       \$ 307,306,676       \$ 10,520         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       945,510       \$ 32         Additions to Permanent Endowments (See FN7)       3,863,015       132         Subtotal       \$ 4,808,525       \$ 164				\$	
Debt Service Payments (See FN5)         (64,476,759)         (2,208)           Subtotal         \$ 307,306,676         \$ 10,520           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510         \$ 32           Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         \$ 4,808,525         \$ 164					
Subtotal         \$ 307,306,676 \$ 10,520           Other Items Not for Current Operating Use         \$ Unrealized Gains / (Losses) (See FN6)         945,510 \$ 32           Additions to Permanent Endowments (See FN7)         3,863,015 132           Subtotal         \$ 4,808,525 \$ 164					
Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         945,510 \$ 32           Additions to Permanent Endowments (See FN7)         3,863,015 132           Subtotal         \$ 4,808,525 \$ 164				Φ	
Unrealized Gains / (Losses) (See FN6)       945,510 \$ 32         Additions to Permanent Endowments (See FN7)       3,863,015 132         Subtotal       \$ 4,808,525 \$ 164	Subiolai	<b></b>	307,300,076	Ф	10,520
Additions to Permanent Endowments (See FN7)         3,863,015         132           Subtotal         \$ 4,808,525         \$ 164					
Subtotal \$ 4,808,525 \$ 164				\$	32
	, ,				
Total Sources Over / (Under) Uses (See FN10) \$ 272,315,130 \$ 9,322	Subtotal	\$	4,808,525	\$	164
	Total Sources Over / (Under) Uses (See FN10)	\$	272,315,130	\$	9,322

#### **University of Houston** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FY	2008					FY 2008
Outputting Courses	Educational &	Designated	Auxiliary	Restricted	Lasa Farada	Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	Dalan and Halingarity
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	178,064,080	0	0	0	0	0	0	0	0	178,064,080
State Grants and Contracts - Restricted	6,913	235,394	0	28,768,836	0	0	0	0	0	29,011,143
Research Development Funds/ Texas Competitive Knowledge Funds	11,594,740	255,594	0	20,700,030	0	0	0	0	0	11,594,740
Higher Education Assistance Funds	35,276,140	0	0	0	0	0	0	0	0	35,276,140
Available University Fund Excellence (See FN8)	33,270,140	0	0	0	0	0	0	0	0	33,270,140
Subtotal	224.941.873	235.394	0	28.768.836	0	0	0	0	0	253,946,103
Sublotai	224,941,073	235,394	0	20,700,030	U	0	0	0	0	253,946,103
Student & Parent	77 507 077	100.070.005		•	0	•	•	0	•	470 400 74
Tuition - Gross	77,587,077	100,873,635	0	0	-	0	0	-	0	178,460,71
Waivers, Remissions, and Exemptions (See FN1)	(12,338,645)	(194,817)	0	0	0	0	0	0	0	(12,533,46
Scholarship Discounts and Allowances (See FN1)	(10,799,261)	(16,637,617)	0	0	0	0	0	0	0	(27,436,87
Tuition - net	54,449,171	84,041,201	0	0	0	0	0	0	0	138,490,37
Fees - Gross	414,160	78,724,013	24,217,069	0	0	0	0	0	0	103,355,24
Waivers, Remissions, and Exemptions (See FN1)	(315,084)	(2,916,020)	(395,738)	0	0	0	0	0	0	(3,626,84
Scholarship Discounts and Allowances (See FN1)	(57,646)	(12,984,364)	(3,951,195)	0	0	0	0	0	0	(16,993,20
Fees - Net	41,430	62,823,629	19,870,136	0	0	0	0	0	0	82,735,19
Tuition and Fees (net of Scholarship Discounts and Allowances)	54,490,601	146,864,830	19,870,136	0	0	0	0	0	0	221,225,567
Federal Government										
Federal Grants and Contracts - Restricted	0	9,828	22,685	81,421,121	0	0	0	0	0	81,453,634
Institutional Resources										
Endowment and Interest Income (See FN2)	598,963	6,336,996	74	443,166	478,209	23,512,746	38,338	12,200	0	31,420,693
Local Government Grants - Restricted	0	21,550	0	558,557	. 0	0	0	0	0	580,10
Private Gifts and Grants - Restricted	0	3,054,870	108,155	72,707,302	0	0	0	0	110,960	75,981,28
Sales and Services	5,111,237	11.673.293	0	138,595	0	0	0	0	0	16.923.12
Net Auxiliary Enterprises	0	0	42,666,102	0	0	0	0	0	0	42,666,10
Other Income (See FN3)	743.668	5,064,286	250.768	15.394.099	88.239	776.335	41.327.382	85.989	0	63,730,76
Subtotal	6.453.868	26,150,995	43.025.099	89,241,719	566,448	24,289,081	41,365,720	98.189	110.960	231,302,07
Total Operating Sources	285,886,342	173,261,047	62,917,920	199,431,676	566,448	24,289,081	41,365,720	98,189	110,960	787,927,383
Operating Uses	142,505,528	33,474,191		7,456,384						183,436,103
Instruction			0		0	0	0	0	0	
Research	10,896,873	11,756,087	0	55,249,525	0	0	0	0	0	77,902,48
Public Service	6,193,244	5,148,766	0	25,484,494	0	0	0	0	0	36,826,50
Academic Support	34,288,227	54,812,856	0	10,988,163	0	0	0	0	0	100,089,24
Student Services	8,554,230	11,528,017	0	2,253,814	0	0	0	0	0	22,336,06
Institutional Support	32,626,643	15,553,862	0	190,704	0	0	0	0	0	48,371,20
Operations and Maintenance of Plant	15,428,990	22,226,102	0	50,584	0	0	0	0	0	37,705,67
Scholarships and Fellowships	(2,594,878)	7,605,336	0	28,571,696	0	0	0	0	0	33,582,15
Auxiliary Enterprises	0	0	68,119,241	108,270	0	0	0	0	0	68,227,51
Capital Outlay from Current Fund Sources*	6,185,163	4,674,211	175,494	3,488,390	0	0	0	0	0	14,523,25
Other Expenses (See FN3)	884,957	1,113,821	2,793,287	3,135,285	167,233	16,207,425	175,184,793	2,393,362	2,847,084	204,727,24
Total Operating Uses	254,968,977	167,893,249	71,088,022	136,977,309	167,233	16,207,425	175,184,793	2,393,362	2,847,084	827,727,45
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**	0	0	0	0	0	0	0	0	0	
Mandatory and Non-mandatory Transfers (See FN11)	(24,301,447)	45,786	7,536,621	(34,390,942)	609,777	(3,449,924)	80,611,952	66,739,270	98,564,754	191,965,84
Bond Proceeds Transfers In (See FN4)	0	0	0	0	0	0	179,817,588	0	0	179,817,58
Debt Service Payments (See FN5)	0	0	0	0	0	0	0	(64,476,759)	0	(64,476,75
Subtotal	(24,301,447)	45,786	7,536,621	(34,390,942)	609,777	(3,449,924)	260,429,540	2,262,511	98,564,754	307,306,67
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	0	945,510	0	0	0	0	0	0	0	945,51
Additions to Permanent Endowments (See FN7)	0	0.0,0.0	0	0	0	3.863.015	0	0	0	3.863.01
Subtotal	0	945,510	0	0	0	3,863,015	0	0	0	4,808,52
Total Sources Over / (Under) Uses (See FN 10)	6,615,918	6,359,094	(633,481)	28,063,425	1,008,992	8,494,747	126,610,467	(32,662)	95,828,630	272,315,13
Bond Proceeds	0	0	0	0	0	0	(179,817,588)	0	0	(179,817,58
Depreciation Expense	0	0	0	0	0	0	(179,017,500)	0	(28,876,819)	(28,876,81
Depreciation Expense Transfer of Capital Asses(s) from System	U	U	U	0	U	U	U	U	(20,0/0,019)	(20,010,81
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts	6 405 400	4 674 044	475 404	9 400 000	0	0	0	0	0	44 500 07
Capital Outlay	6,185,163	4,674,211	175,494	3,488,390		8,494,747	•			14,523,25
Change in Net Assets (Total Agrees with AFR***)	12,801,081	11,033,305	(457,987)	31,551,815	1,008,992	8,494,747	(53,207,121)	(32,662)	66,951,811	78,143,981

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of Houston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

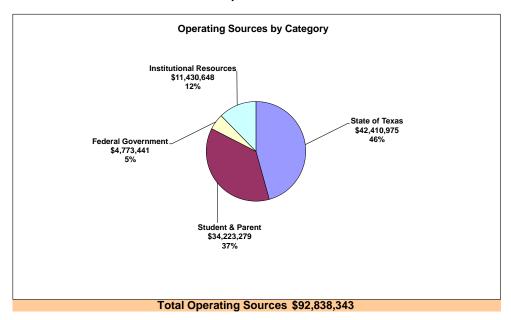
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

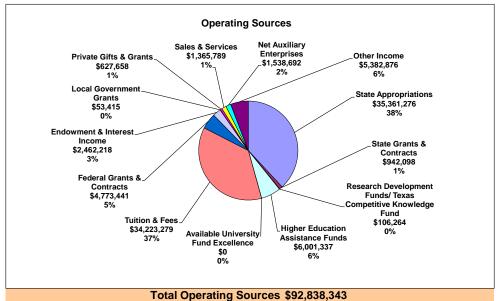
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

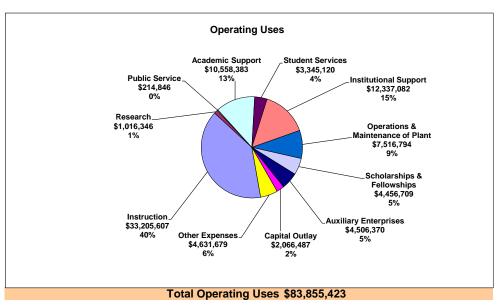
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 87.7 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 4.8 million. Non-expendable funds consist of unrealized gains (losses) of \$ 1.0 million and additions (reductions) to permanent endowments of \$ 3.8 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 92,497,542.

## University of Houston Clear Lake







State of Texas   Stat	<b>SUMMARY WORKSHEET FY 2008</b>		Amount		Per FTSE
State Appropriations	Institution FTSEs				5,313.56
State Apropriations         \$ 35,361,276         \$ 6,665           State Crants and Contracts - Restricted         942,098         177           Research Development Funds/ Texas Competitive Knowledge Fund         106,204         20           Higher Education Assistance Funds         6,001,337         1,129           Available University Fund Excellence (See FN8)         5         42,410,975         \$ 7,981           Student & Parent         Tuition - net         \$ 24,979,115         \$ 4,701           Fees - net         9,244,164         1,740           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 34,223,279         \$ 6,441           Federal Government           Federal Government           Federal Grants and Contracts - Restricted         \$ 4,773,441         \$ 898           Institutional Resources           Restricted See FN2)         \$ 2,462,218         \$ 463           Local Government Grants - Restricted         53,415         10           Local Government Grants - Restricted         53,415         10           Sales and Services         1,365,789         25           Instruction         \$ 33,205,607         1,013           Subtotal         \$ 11,430,048         \$ 2,114	Operating Sources				
State Grants and Contracts - Restricted   942,098   178	State of Texas				
Research Development Funds/ Texas Competitive Knowledge Fund Higher Education Assistance Funds Available University Fund Excellence (See FN8)         1.06, 201, 337         1.72           Subtotal         \$ 42,410,975         \$ 7,981           Student & Parent           Tuition - net         \$ 24,979,115         \$ 4,701           Fees - net         9,244,164         1,740           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 34,223,279         \$ 6,441           Federal Government           Federal Grants and Contracts - Restricted         \$ 4,773,441         \$ 898           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,462,218         463           Local Government Grants - Restricted         53,415         10           Local Government Grants - Restricted         53,415         118           Sales and Services         1,365,789         257           Net Auxiliary Enterprises         1,365,789         257           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         \$ 33,205,607         \$ 6,249           Research         1,016,348         40		\$	35,361,276	\$	6,655
Higher Education Assistance Funds					
Available University Fund Excellence (See FN8)	·				_
Student & Parent   Tuition - net   \$ 24,979,115   \$ 4,701   Tuition - net   \$ 24,979,115   \$ 4,701   Tuition - net   \$ 9,244,164   1,740   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tederal Grants and Contracts - Restricted   \$ 4,773,441   \$ 898   Tederal Grants and Contracts - Restricted   \$ 27,658   1,658			6,001,337		1,129
Student & Parent   Tuition - net   \$ 24,979,115   \$ 4,701   Fees - net   9,244,164   1,740   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279   \$ 6,441   Tederal Government   Federal Government   Federal Grants and Contracts - Restricted   \$ 4,773,441   \$ 898   Institutional Resources   Endowment and Interest Income (See FN2)   \$ 2,462,218   \$ 463   Local Government Crants - Restricted   \$ 53,415   10   Private Ciffs and Grants - Restricted   \$ 53,415   10   Private Ciffs and Grants - Restricted   \$ 627,658   118   Sales and Services   1,365,789   2,57   Ret Auxiliary Enterprises   1,538,692   290   Other Income (See FN3)   \$ 5,382,876   1,013   Subtotal   \$ 11,430,648   \$ 2,151   Total Operating Sources   \$ 92,838,343   \$ 17,471      Operating Uses   Instruction   \$ 33,205,607   \$ 6,249   Research   1,016,346   191   Public Service   214,846   40   Academic Support   10,558,383   1,987   Student Services   3,345,120   630   Institutional Support   12,337,082   2,322   Operations and Maintenance of Plant   7,516,794   1,415   Student Services   3,345,120   630   Institutional Support   12,337,082   2,322   Operations and Maintenance of Plant   7,516,794   1,415   Scholarships and Fellowships   4,456,709   839   Auxiliary Enterprises   4,506,370   848   Capital Outlay from Current Fund Sources   2,066,487   389   Other Expenses (See FN3)   4,631,679   872   Total Operating Uses   5 - \$ - \$   Mandatory and Non-mandatory Transfers (See FN11)   (572,937)   (108)   Bond Proceeds Transfers (See FN4)   5 - \$   Debt Service Payments (See FN5)   (3,337,663)   (628)   Subtotal   5,477,148   5 33		<u>¢</u>	42 410 075	•	7 091
Tuition - net Fees - net Fees - net 1 (19 1 19 1 19 1 19 1 19 1 19 1 19 1	Subiotal	Ψ	42,410,973	φ	7,901
Fees -net         9.244.164         1,740           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 34,223,279         \$ 6,441           Federal Government         Federal Grants and Contracts - Restricted         \$ 4,773,441         \$ 898           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 2,462,218         \$ 463           Local Government Grants - Restricted         53,415         10           Private Gifts and Grants - Restricted         627,658         118           Sales and Services         1,538,692         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         2,151           Total Operating Sources         \$ 2,838,343         17,471           Operating Uses         Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         2,144,64         4,0           Research         1,016,346         191           Student Services         3,345,120         630           Institutional Support         1,558,383         1,987           Student Services         2,146,794         1,415		•	04.070.445	•	4.704
Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 34,223,279 \$ 6,441     Federal Government   Federal Grants and Contracts - Restricted   \$ 4,773,441 \$ 898     Institutional Resources   Endowment and Interest Income (See FN2)   \$ 2,462,218 \$ 463		\$		\$	
Federal Government   Federal Grants and Contracts - Restricted   \$ 4,773,441   \$ 898		Φ.		Φ.	
Pederal Grants and Contracts - Restricted	Tultion and Fees (net of Scholarship Discounts and Allowances)	*	34,223,279	\$	6,441
Institutional Resources					
Endowment and Interest Income (See FN2)         \$ 2,462,218         \$ 463           Local Government Grants - Restricted         53,415         10           Private Gifts and Grants - Restricted         627,658         118           Sales and Services         1,365,789         257           Net Auxiliary Enterprises         1,538,692         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         \$ 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,650,370         848           Capital Outlay from Current Fund Sources         2,066,487         389 <t< td=""><td>Federal Grants and Contracts - Restricted</td><td>\$</td><td>4,773,441</td><td>\$</td><td>898</td></t<>	Federal Grants and Contracts - Restricted	\$	4,773,441	\$	898
Local Government Grants - Restricted         53,415         10           Private Gifts and Grants - Restricted         627,658         118           Sales and Services         1,365,789         257           Net Auxiliary Enterprises         1,538,692         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         * 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,566,709         839           Auxiliary Enterprises         4,506,337         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Sources / (Uses) of Funds         5         -           Capital	Institutional Resources				
Private Gifts and Grants - Restricted         627,658         118           Sales and Services         1,365,789         257           Net Auxiliary Enterprises         1,538,892         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         \$ 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         388           Other Expenses (See FN3)         6,631,679         872           Total Operating Uses         8,38,55,423         15,782           Other Sourc	Endowment and Interest Income (See FN2)	\$	2,462,218	\$	463
Sales and Services         1,365,789         257           Net Auxiliary Enterprises         1,538,692         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         \$ 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         10,558,383         1,987           Student Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         8,3,855,423         15,782           Other Sources / (Uses) of Funds         5         -           Capital Outlay from	Local Government Grants - Restricted		53,415		10
Net Auxiliary Enterprises Other Income (See FN3)         1,538,692         290           Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         2,151           Total Operating Sources         \$ 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         \$ 83,855,423         15,782           Capital Outlay from Non-Current Fund Sources         \$ 5         5           Capital Outlay from Non-Current Fund Sources         \$ 7         \$ 6	Private Gifts and Grants - Restricted		627,658		118
Other Income (See FN3)         5,382,876         1,013           Subtotal         \$ 11,430,648         \$ 2,151           Total Operating Sources         \$ 92,838,343         \$ 17,471           Operating Uses           Instruction         \$ 33,205,607         \$ 6,249           Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operating Sand Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         8 33,855,423         15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -         -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)         (572,937)         (108)           Subtotal<	Sales and Services		1,365,789		257
Subtotal   \$ 11,430,648   \$ 2,151     Total Operating Sources   \$ 92,838,343   \$ 17,471     Operating Uses	Net Auxiliary Enterprises		1,538,692		290
Total Operating Sources	Other Income (See FN3)		5,382,876		1,013
Total Operating Sources	Subtotal	\$	11,430,648	\$	2,151
Instruction	Total Operating Sources		92,838,343	\$	
Instruction	On continue Hoose				
Research         1,016,346         191           Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         83,855,423         15,782           Other Sources / (Uses) of Funds         5         -           Capital Outlay from Non-Current Fund Sources         -         -         -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use         (54,475)         \$ (10)		¢	22 205 607	¢.	6 240
Public Service         214,846         40           Academic Support         10,558,383         1,987           Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         83,855,423         15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -         -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)         - \$ -         -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         \$ (10)           Additions to Permanent Endowments (See FN7)<		φ		Φ	
Academic Support       10,558,383       1,987         Student Services       3,345,120       630         Institutional Support       12,337,082       2,322         Operations and Maintenance of Plant       7,516,794       1,415         Scholarships and Fellowships       4,456,709       839         Auxiliary Enterprises       4,506,370       848         Capital Outlay from Current Fund Sources       2,066,487       389         Other Expenses (See FN3)       4,631,679       872         Total Operating Uses       83,855,423       15,782         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       -       -       -         Capital Outlay from Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)       -       -       -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,3910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       \$ 33					
Student Services         3,345,120         630           Institutional Support         12,337,082         2,322           Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         83,855,423         15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         33					_
Institutional Support	• •				
Operations and Maintenance of Plant         7,516,794         1,415           Scholarships and Fellowships         4,456,709         839           Auxiliary Enterprises         4,506,370         848           Capital Outlay from Current Fund Sources         2,066,487         389           Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         \$ 83,855,423         \$ 15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         \$ 33					
Scholarships and Fellowships       4,455,709       839         Auxiliary Enterprises       4,506,370       848         Capital Outlay from Current Fund Sources       2,066,487       389         Other Expenses (See FN3)       4,631,679       872         Total Operating Uses       \$83,855,423       \$15,782         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       -       \$-         Mandatory and Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)       -       -       -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       \$ 33					
Auxiliary Enterprises       4,506,370       848         Capital Outlay from Current Fund Sources       2,066,487       389         Other Expenses (See FN3)       4,631,679       872         Total Operating Uses       \$ 83,855,423       15,782         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       - \$ -         Mandatory and Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       33	·				
Capital Outlay from Current Fund Sources       2,066,487       389         Other Expenses (See FN3)       4,631,679       872         Total Operating Uses       \$ 83,855,423       \$ 15,782         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       - \$ -         Mandatory and Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       \$ 33					
Other Expenses (See FN3)         4,631,679         872           Total Operating Uses         \$ 83,855,423         \$ 15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         \$ (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         \$ 33					
Total Operating Uses         \$ 83,855,423         \$ 15,782           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         \$ (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         33					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         (572,937)         (108)           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         \$ (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         \$ 33		\$		\$	
Capital Outlay from Non-Current Fund Sources       - \$ -         Mandatory and Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       \$ 33		<u> </u>	•		<u> </u>
Mandatory and Non-mandatory Transfers (See FN11)       (572,937)       (108)         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (3,337,663)       (628)         Subtotal       \$ (3,910,600)       \$ (736)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (54,475)       \$ (10)         Additions to Permanent Endowments (See FN7)       228,623       43         Subtotal       \$ 174,148       \$ 33				_	
Bond Proceeds Transfers (See FN4)			-	\$	-
Debt Service Payments (See FN5)         (3,337,663)         (628)           Subtotal         \$ (3,910,600)         \$ (736)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475)         \$ (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         \$ 33	· · · · · · · · · · · · · · · · · · ·		(572,937)		(108)
Subtotal         \$ (3,910,600) \$ (736)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (54,475) \$ (10)           Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148 \$ 33			(0.007.000)		(000)
Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (54,475) \$ (10)           Additions to Permanent Endowments (See FN7)         228,623 43           Subtotal         \$ 174,148 \$ 33	, , , , , , , , , , , , , , , , , , ,	•		•	
Unrealized Gains / (Losses) (See FN6)       (54,475) \$ (10)         Additions to Permanent Endowments (See FN7)       228,623 43         Subtotal       \$ 174,148 \$ 33	Oubiotal	φ	(5,810,600)	φ	(130)
Additions to Permanent Endowments (See FN7)         228,623         43           Subtotal         \$ 174,148         \$ 33				_	
Subtotal \$ 174,148 \$ 33			• • •	\$	
	, ,				
Total Sources Over / (Under) Uses (See FN10) \$ 5,246,468 \$ 986	Subtotal	\$	174,148	\$	33
	Total Sources Over / (Under) Uses (See FN10)	\$	5,246,468	\$	986

## University of Houston - Clear Lake For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT						FY 2008
						Annuity, Life &			_	
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	35,361,276									35,361,276
State Grants and Contracts - Restricted	66,323	546,537		329,238						942,098
Research Development Funds/ Texas Competitive Knowledge Funds	106,264									106,264
Higher Education Assistance Funds	6,001,337									6,001,337
Available University Fund Excellence (See FN8)										0
Subtotal	41,535,200	546,537	0	329,238	0	0	0	0	0	42,410,975
Student & Parent Tuition - Gross	12 700 021	15 450 755								20 247 676
	13,788,921	15,458,755								29,247,676
Waivers, Remissions, and Exemptions (See FN1)	(1,875,417)	(345,185)								(2,220,602
Scholarship Discounts and Allowances (See FN1) Tuition - net	(964,721) 10,948,783	(1,083,238) 14,030,332	0	0	0	0	0	0	0	(2,047,959 24,979,115
Tullion - Net	10,940,763	14,030,332	U	0	U	U	U	U	U	24,979,113
Fees - Gross	2,073	6,625,512	3,511,745							10,139,330
Waivers, Remissions, and Exemptions (See FN1)	(282)	(147,944)	(36,712)							(184,938
Scholarship Discounts and Allowances (See FN1)	(145)	(464,268)	(245.815)							(710,228
Fees - Net	1.646	6.013.300	3.229.218	0	0	0	0	0	0	9,244,164
1 des - Net	1,040	0,013,300	3,229,210	0	0	<u> </u>	0	0	0	3,244,104
Tuition and Fees (net of Scholarship Discounts and Allowances)	10,950,429	20,043,632	3,229,218	0	0	0	0	0	0	34,223,279
Federal Government										
Federal Government Federal Grants and Contracts - Restricted		134,456		4,638,985						4,773,441
		,		,,00						.,,
Institutional Resources										
Endowment and Interest Income (See FN2)	128,845	1,516,121	68,457	357,006	15,288	374,175	2,326			2,462,218
Local Government Grants - Restricted		7,493		45,922						53,415
Private Gifts and Grants - Restricted		66,045		561,613						627,658
Sales and Services	24,411	1,341,378								1,365,789
Net Auxiliary Enterprises	•		1,538,692							1,538,692
Other Income (See FN3)		165,080	.,,		34		1,225,191		3,992,571	5,382,876
Subtotal	153,256	3,096,117	1,607,149	964,541	15,322	374,175	1,227,517	0	3,992,571	11,430,648
Total Operating Sources	52,638,885	23,820,742	4,836,367	5,932,764	15,322	374,175	1,227,517	0		92,838,343
Operating Uses Instruction	26,579,250	5,415,927		1,210,430		0				33,205,607
Research	474,110	109,995		432,241						1,016,346
Public Service	4 45 4 000	25,154		189,692						214,846
Academic Support	4,454,669	5,737,733		365,981						10,558,383
Student Services	1,898,185	1,446,899		36						3,345,120
Institutional Support	7,617,683	4,713,141		6,258						12,337,082
Operations and Maintenance of Plant	3,283,924	4,232,870			_					7,516,794
Scholarships and Fellowships	50,374	2,818,393	4 500 070	1,587,942	0					4,456,709
Auxiliary Enterprises			4,506,370							4,506,370
Capital Outlay from Current Fund Sources*	1,631,971	282,482	10,814	141,220						2,066,487
Other Expenses (See FN3)	1,462 45,991,628	(76) 24,782,518	4,517,184	3,933,800	82,924 82,924	0	1,921,164 1,921,164	2,626,205 2,626,205	0	4,631,679 83,855,423
Total Operating Uses	45,991,628	24,782,518	4,517,184	3,933,800	82,924	U	1,921,164	2,020,205	U	83,855,423
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**										0
Mandatory and Non-mandatory Transfers (See FN11)	(4,408,385)	1,209,838	(77,781)	(2,549,240)	107,961	94,391	2,412,805	2,637,474		(572,937
Bond Proceeds Transfers In (See FN4)				* * * * *						, , ,
Debt Service Payments (See FN5)	(2,271,061)	(700,189)	(366,413)							(3,337,663
Subtotal	(6,679,446)	509,649	(444,194)	(2,549,240)	107,961	94,391	2,412,805	2,637,474	0	(3,910,600
Other Items Not for Current Operation Use										
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		(54,475)								(54,475
Additions to Permanent Endowments (See FN7)		(0-1,-17-0)				228,623				228,623
Subtotal	0	(54,475)	0	0	0	228,623	0	0	0	174,148
Total Sources Over / (Under) Uses (See FN 10)	(32,189)	(506,602)	(125,011)	(550,276)	40,359	697,189	1,719,158	11,269	3,992,571	5,246,468
. 5 55 56 (61	(52, 109)	(300,002)	(120,011)	(000,270)	40,008	037,109	1,7 10,100	11,209	0,002,011	3,240,400
Bond Proceeds										0
Depreciation Expense									(3,786,506)	(3,786,506
Transfer of Capital Asses(s) from System									(-,,)	(-,,
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay	1,631,971	282.482	10,814	141,220						2,066,487
Change in Net Assets (Total Agrees with AFR***)	1,599,782	(224,120)	(114,197)	(409,056)	40.359	697.189	1,719,158	11.269	206.065	3,526,449
,	,,- 32	,,0/	, , /	,,)	,	22.,.30	,,	,_00	,	-,,

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.
\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

University of Houston - Clear Lake For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

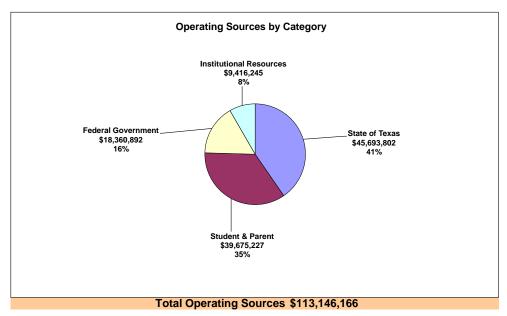
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

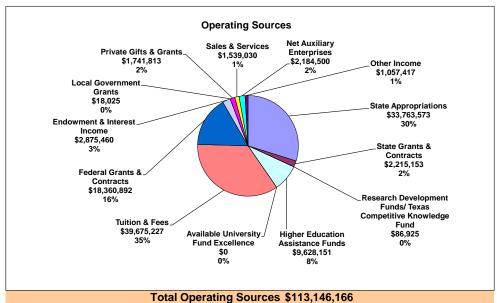
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

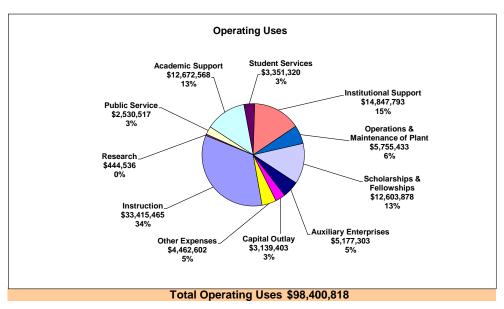
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 5.1 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 174,148. Non-expendable funds consist of unrealized gains (losses) of \$(54,475) and additions (reductions) to permanent endowments of \$ 228,623. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 5,246,468.

### University of Houston Downtown







<b>SUMMARY WORKSHEET FY 2008</b>		Amount		Per FTSE		
Institution FTSEs				8,539.80		
Operating Sources						
State of Texas						
State Appropriations	\$	33,763,573	\$	3,954		
State Grants and Contracts - Restricted		2,215,153		259		
Research Development Funds/ Texas Competitive Knowledge Fund		86,925		10		
Higher Education Assistance Funds		9,628,151		1,127		
Available University Fund Excellence (See FN8) Subtotal	\$	45,693,802	\$	5,350		
	<del></del>	.0,000,002	<u> </u>			
Student & Parent	•	00 007 400	•	0.500		
Tuition - net	\$	29,937,489	\$	3,506		
Fees - net	Φ.	9,737,738	Φ	1,140		
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	39,675,227	\$	4,646		
Federal Government						
Federal Grants and Contracts - Restricted	\$	18,360,892	\$	2,150		
Institutional Resources						
Endowment and Interest Income (See FN2)	\$	2,875,460	\$	337		
Local Government Grants - Restricted		18,025		2		
Private Gifts and Grants - Restricted		1,741,813		204		
Sales and Services		1,539,030		180		
Net Auxiliary Enterprises		2,184,500		256		
Other Income (See FN3)		1,057,417		124		
Subtotal	\$	9,416,245	\$	1,103		
Total Operating Sources	\$	113,146,166	\$	13,249		
Operating Uses						
Instruction	\$	33,415,465	\$	3,913		
Research		444,536	·	52		
Public Service		2,530,517		296		
Academic Support		12,672,568		1,484		
Student Services		3,351,320		392		
Institutional Support		14,847,793		1,739		
Operations and Maintenance of Plant		5,755,433		674		
Scholarships and Fellowships		12,603,878		1,476		
Auxiliary Enterprises		5,177,303		606		
Capital Outlay from Current Fund Sources		3,139,403		368		
Other Expenses (See FN3)		4,462,602		523		
Total Operating Uses	\$	98,400,818	\$	11,523		
Other Sources / (Uses) of Funds						
Capital Outlay from Non-Current Fund Sources		_	\$	_		
Mandatory and Non-mandatory Transfers (See FN11)		(873,097)	Ψ.	(102)		
Bond Proceeds Transfers (See FN4)		-		-		
Debt Service Payments (See FN5)		-		-		
Subtotal	\$	(873,097)	\$	(102)		
Other Items Not for Current Operating Use						
Unrealized Gains / (Losses) (See FN6)		(130,612)	\$	(15)		
Additions to Permanent Endowments (See FN7)		659,799		`77 <sup>^</sup>		
Subtotal	\$	529,187	\$	62		
Total Sources Over / (Under) Uses (See FN10)	\$	14,401,438	\$	1,686		
, , , , , , , , , , , , , , , , , , , ,	T	,,	_	-,		

#### University of Houston - Downtown For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	<u> </u>		DETAIL	WORKSHEET FY	2008					FY 2008
Operating Sources	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
State of Texas	General	Designated	Enterprises	Experidable	Loan Funus	Sillilar Fullus	riant	indebtedness	Fidill	Primary University
State Appropriations	33,763,573									33,763,57
State Grants and Contracts - Restricted	2,112,294	80,144		22,715						2,215,15
Research Development Funds/ Texas Competitive Knowledge Funds	86,925	00,		22,7 10						86,92
Higher Education Assistance Funds	9,628,151									9,628,15
Available University Fund Excellence (See FN8)	-,,									-,,
Subtotal	45,590,943	80.144	0	22,715	0	0	0	0	0	45,693,80
	-,,-			, -						-11
Student & Parent										
Tuition - Gross	16,135,283	21,713,597								37,848,88
Waivers, Remissions, and Exemptions (See FN1)	(500,407)	(426,209)								(926,61
Scholarship Discounts and Allowances (See FN1)	(2,900,683)	(4,084,092)								(6,984,77
Tuition - net	12,734,193	17,203,296	0	0	0	0	0	0	0	29,937,48
Fees - Gross	95,000	8,079,172	3,802,028							11,976,20
Waivers, Remissions, and Exemptions (See FN1)			(17,295)							(17,29
Scholarship Discounts and Allowances (See FN1)		(1,519,604)	(701,563)							(2,221,16
Fees - Net	95,000	6,559,568	3,083,170	0	0	0	0	0	0	9,737,73
Triffica and Fore (and of Onbelombia Di	40.000.400	00 700 00 :	2.000.170	_		_	_	_		00.077.00
Tuition and Fees (net of Scholarship Discounts and Allowances)	12,829,193	23,762,864	3,083,170	0	0	0	0	0	0	39,675,22
Federal Government										
Federal Grants and Contracts - Restricted		170,687		18,190,205						18,360,89
la-distribution - I December -										
Institutional Resources	86,274	1 104 040		266.423	53.806	1,329,598	520	4.220		2.875.46
Endowment and Interest Income (See FN2)		1,134,619			53,806	1,329,598	520	4,220		
Local Government Grants - Restricted	0	0		18,025						18,02
Private Gifts and Grants - Restricted		6,143	87	1,735,583						1,741,81
Sales and Services		1,538,580	0.404.500	450						1,539,03
Net Auxiliary Enterprises			2,184,500							2,184,50
Other Income (See FN3)	00.074	84,221	0.404.507	734,492	50.000	4 000 500	0	4.000	238,704	1,057,41
Subtotal Total Operating Sources	86,274 58,506,410	2,763,563 26,777,258	2,184,587 5,267,757	2,754,973 20,967,893	53,806 53,806	1,329,598 1,329,598	520 520	4,220 4,220	238,704 238,704	9,416,24 113,146,16
Operating Uses										
Instruction	24,278,311	7,065,062		2,072,092						33,415,46
Research	183,768	13,630		247,138						444,53
Public Service		1,326,335		1,204,182						2,530,51
Academic Support	7,015,873	4,763,321		893,374						12,672,56
Student Services	1,939,256	1,352,290		59,774						3,351,32
Institutional Support	7,689,978	6,824,412		333,403						14,847,79
Operations and Maintenance of Plant	2,100,133	3,572,030		83,270						5,755,43
Scholarships and Fellowships	1,247,241	2,789,118		8,567,519						12,603,87
Auxiliary Enterprises			5,177,303							5,177,30
Capital Outlay from Current Fund Sources*	2,708,629	24,625		406,149						3,139,40
Other Expenses (See FN3)	65,522				1,009	831,972	114,295	3,449,804	0	4,462,60
Total Operating Uses	47,228,711	27,730,823	5,177,303	13,866,901	1,009	831,972	114,295	3,449,804	0	98,400,81
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**										
Mandatory and Non-mandatory Transfers (See FN11)	(9,973,494)	5,394,596	352,889	(7,278,539)	176,736	(240,406)		4,173,330	6,521,791	(873,09
Bond Proceeds Transfers In (See FN4)	,			,		, ,				(,
Debt Service Payments (See FN5)										
Subtotal	(9,973,494)	5,394,596	352,889	(7,278,539)	176,736	(240,406)	0	4,173,330	6,521,791	(873,09
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(130,612)								(130,61
Additions to Permanent Endowments (See FN7)		(.00,012)				659.799				659,79
Subtotal	0	(130,612)	0	0	0	659,799	0	0	0	529,18
Total Sources Over / (Under) Uses (See FN 10)	1.304.205	4,310,419	443.343	(177.547)	229,533	917.019	(113,775)	727.746	6,760,495	14,401,43
	.,,200	.,,		(,0)		2,010	(,,,,,,)	,, 10	2,. 22, .00	
Bond Proceeds									(0.4======	(0.450.77
Depreciation Expense									(6,453,777)	(6,453,77
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay	2,708,629	24,625		406,149					0	3,139,40
Change in Net Assets (Total Agrees with AFR***)	4,012,834	4,335,044	443,343	228,602	229,533	917,019	(113,775)	727,746	306,718	11,087,06

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of Houston - Downtown For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

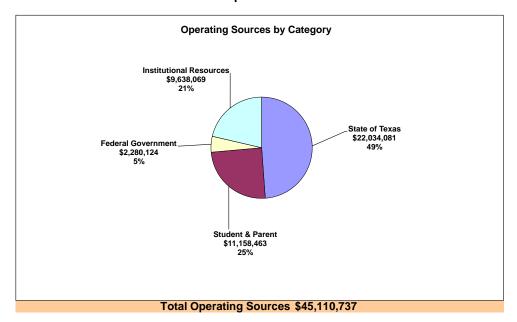
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

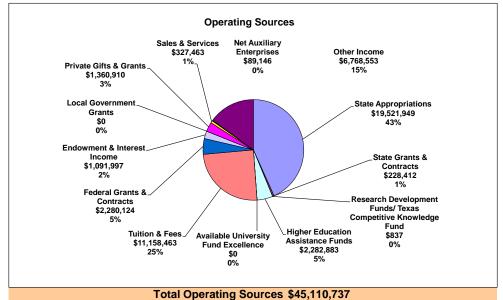
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

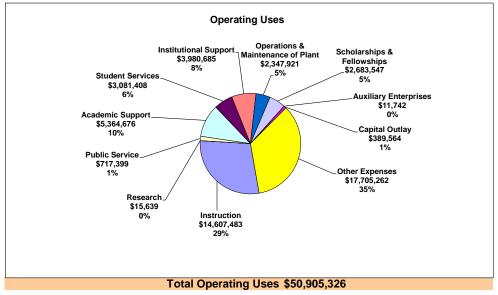
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 10.6 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 529,000. Non-expendable funds consist of unrealized gains (losses) of \$(130,000) and additions (reductions) to permanent endowments of \$ 660,000. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 11,087,064.

## University of Houston Victoria







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	F	Per FTSE
Institution FTSEs				1,987.63
Operating Sources				
State of Texas				
State Appropriations	\$	19,521,949	\$	9,822
State Grants and Contracts - Restricted		228,412		115
Research Development Funds/ Texas Competitive Knowledge Fund		837		-
Higher Education Assistance Funds		2,282,883		1,149
Available University Fund Excellence (See FN8) Subtotal	\$	22,034,081	\$	11,086
Gubiotai	Ψ	22,034,001	Ψ	11,000
Student & Parent	•	0.000.405	•	4.400
Tuition - net	\$	8,286,195	\$	4,169
Fees - net	Φ.	2,872,268	Φ.	1,445
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	11,158,463	\$	5,614
Federal Government				
Federal Grants and Contracts - Restricted	\$	2,280,124	\$	1,147
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	1,091,997	\$	549
Local Government Grants - Restricted		-		-
Private Gifts and Grants - Restricted		1,360,910		685
Sales and Services		327,463		165
Net Auxiliary Enterprises		89,146		45
Other Income (See FN3)		6,768,553		3,405
Subtotal	\$	9,638,069	\$	4,849
Total Operating Sources	\$	45,110,737	\$	22,696
Operating Uses				
Instruction	\$	14,607,483	\$	7,349
Research	Ψ	15,639	Ψ	8
Public Service		717,399		361
Academic Support		5,364,676		2,699
Student Services		3,081,408		1,550
Institutional Support		3,980,685		2,003
Operations and Maintenance of Plant		2,347,921		1,181
Scholarships and Fellowships		2,683,547		1,350
Auxiliary Enterprises		11,742		6
Capital Outlay from Current Fund Sources		389,564		196
Other Expenses (See FN3)		17,705,262		8,908
Total Operating Uses	\$	50,905,326	\$	25,611
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		10,000	\$	5
Mandatory and Non-mandatory Transfers (See FN11)		(26,949,989)	Ψ	(13,559)
Bond Proceeds Transfers (See FN4)		31,415,000		15,805
Debt Service Payments (See FN5)		(4,537,965)		(2,283)
Subtotal	\$	(62,954)	\$	(32)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		10,079	\$	5
Additions to Permanent Endowments (See FN7)		316,418	Ψ	159
Subtotal	\$	326,497	\$	164
	•			
Total Sources Over / (Under) Uses (See FN10)	\$	(5,531,046)	\$	(2,783)

## University of Houston - Victoria For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	E1 10					Annuity, Life &			_	=
O	Educational &	Danimatad	Auxiliary	Restricted	Lasa Familia	Endowment and	Unexpended	Retirement of	Investment In	Dalas and Halosandto
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	19,521,949									19,521,949
State Grants and Contracts - Restricted	65,985			162,427						228,412
Research Development Funds/ Texas Competitive Knowledge Funds	837			102,427						837
Higher Education Assistance Funds	2,282,883									2,282,883
Available University Fund Excellence (See FN8)	2,202,000									0 2,202,000
Subtotal	21,871,654	0	0	162,427	0	0	0	0	0	22.034.081
Cubician	21,011,001			102,121	· · ·	•	<u> </u>			22,001,001
Student & Parent										
Tuition - Gross	4,157,037	4,697,720								8,854,757
Waivers, Remissions, and Exemptions (See FN1)	(74,834)	(58,448)								(133,282)
Scholarship Discounts and Allowances (See FN1)	(164,256)	(271,024)								(435,280)
Tuition - net	3,917,947	4,368,248	0	0	0	0	0	0	0	8,286,195
Fees - Gross	28,434	2,169,440	830,463							3,028,337
Waivers, Remissions, and Exemptions (See FN1)	(528)	(27,002)	(99,277)							(126,807)
Scholarship Discounts and Allowances (See FN1)			(29,262)							(29,262)
Fees - Net	27,906	2,142,438	701,924	0	0	0	0	0	0	2,872,268
Tuition and Fees (net of Scholarship Discounts and Allowances)	3,945,853	6,510,686	701,924	0	0	0	0	0	0	11,158,463
Federal Government										
Federal Grants and Contracts - Restricted				2,280,124						2,280,124
Institutional Resources										
Endowment and Interest Income (See FN2)	44,191	364,156				681,705		1,945		1,091,997
Local Government Grants - Restricted										0
Private Gifts and Grants - Restricted				1,360,910						1,360,910
Sales and Services		327,463								327,463
Net Auxiliary Enterprises			89,146							89,146
Other Income (See FN3)	1,060,785	1,159,456	54,244	443,282		3,615	2,829,436	28,816	1,188,919	6,768,553
Subtotal	1,104,976	1,851,075	143,390	1,804,192	0	685,320	2,829,436	30,761	1,188,919	9,638,069
Total Operating Sources	26,922,483	8,361,761	845,314	4,246,743	0	685,320	2,829,436	30,761	1,188,919	45,110,737
Operating Uses										
Instruction	12,022,654	1,548,721	5,950	1,030,158						14,607,483
Research		8,460		7,179						15,639
Public Service	383,069	132,643	22,214	179,473						717,399
Academic Support	2,870,145	2,483,013		11,518						5,364,676
Student Services	1,313,238	658,415	1,020,735	89,020						3,081,408
Institutional Support	2,643,707	1,223,402		113,576						3,980,685
Operations and Maintenance of Plant	727,610	1,620,311								2,347,921
Scholarships and Fellowships	39,909	665,853	(14,007)	1,991,792						2,683,547
Auxiliary Enterprises			11,742							11,742
Capital Outlay from Current Fund Sources*	312,336	39,788		37,440						389,564
Other Expenses (See FN3)		35,134		255,000		422,003	5,600	16,794,001	193,524	17,705,262
Total Operating Uses	20,312,668	8,415,740	1,046,634	3,715,156	0	422,003	5,600	16,794,001	193,524	50,905,326
Other Sources / (Uses) of Funds							40.000			40.000
Capital Outlay from Non-Current Fund Sources**	(4.040.405)	004 474	45.055	(070 000	54550	(101.510)	10,000	(00.040.474)		10,000
Mandatory and Non-mandatory Transfers (See FN11)	(4,916,185)	631,471	15,255	(270,092	54,552	(121,519)	04 445 000	(22,343,471)		(26,949,989)
Bond Proceeds Transfers In (See FN4)							31,415,000			31,415,000
Debt Service Payments (See FN5)	// -/- /							(4,537,965)		(4,537,965)
Subtotal	(4,916,185)	631,471	15,255	(270,092	54,552	(121,519)	31,425,000	(26,881,436)	0	(62,954)
Oth It N-+ f O O U										
Other Items Not for Current Operating Use		10,079								10,079
Unrealized Gains / (Losses) (See FN6)		10,079				246 440				
Additions to Permanent Endowments (See FN7)	0	10,079	0	0	0	316,418 316,418	0	0		316,418 326,497
Subtotal	0	10,079	0	0	0	310,418	U	0	0	320,497
Total Sources Over / (Under) Uses (See FN 10)	1,693,630	587,571	(186,065)	261,495	54,552	458,216	34,248,836	(43,644,676)	995,395	(5,531,046)
. State State State ( Collect) Code ( Oct 1 14 10)	1,000,000	307,371	(100,005)	201,490	37,332	700,210	0-7,2-70,030	(40,044,070)	333,333	(0,001,040)
Bond Proceeds										0
Depreciation Expense									(1,218,433)	(1,218,433)
Transfer of Capital Asses(s) from System									(.,=10,=00)	(1,210,400)
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay	312.336	39,788		37.440			10,000			399,564
Change in Net Assets (Total Agrees with AFR***)	2,005,966	627,359	(186.065)	298.935	54.552	458.216	34.258.836	(43,644,676)	(223,038)	(6,349,915)
Shango in Not 7000to (Total 71grood Will Al IV	۵,000,000	321,339	(100,000)	200,000	J <del>-</del> ,JJ2	₹50,210	5-,250,050	(-0,044,070)	(220,000)	(0,040,910)

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of Houston - Victoria For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

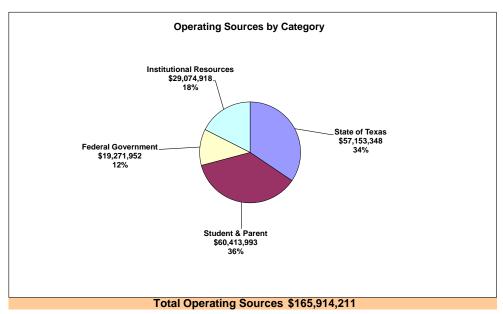
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

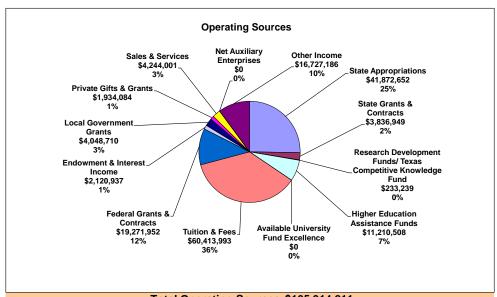
**FN10**: N/A

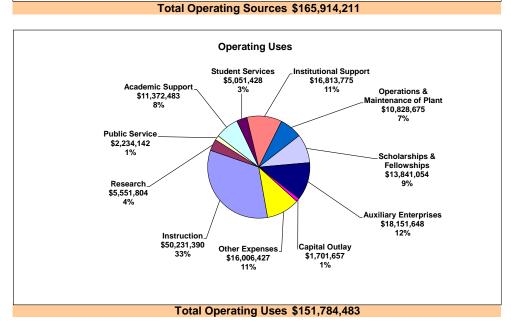
## **Texas State University System Institutions**

Lamar University – Beaumont Sam Houston State University Texas State University – San Marcos Sul Ross State University

## Lamar University Beaumont







Source: FY 2008 Annual Financial Report

Departing Sources   State of Pexas   S	<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
State Appropriations         \$ 41,872,652         \$ 4,280           State Appropriations         \$ 3,836,949         3,836,949         324           Research Development Funds/ Texas Competitive Knowledge Fund         233,239         24           Higher Education Assistance Funds         11,210,508         1,146           Available University Fund Excellence (See FN8)         57,153,348         \$ 5,842           Student & Parent         Tuition - net         \$ 34,455,404         \$ 3,521           Fees - net         25,958,589         2,653           Tuition - net         \$ 19,271,952         \$ 1,970           Federal Grants and Contracts - Restricted         \$ 19,271,952         \$ 1,970           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,120,937         \$ 2,17           Local Government Grants - Restricted         4,048,710         444           Local Government Grants - Restricted         4,048,710         434           Private Gifts and Grants - Restricted         4,048,710         434           Net Auxiliary Enterprises         4,244,001         434           Other Income (See FN3)         16,727,186         1,71           Other Income (See FN3)         16,727,186         1,71     <	Institution FTSEs			9,784.39
State Appropriations         \$ 41,872,652         \$ 3,936,949         392           Research Development Funds/ Texas Competitive Knowledge Fund         233,239         24           Higher Education Assistance Funds         11,210,508         1,146           Available University Fund Excellence (See FN8)         57,153,348         \$ 5,842           Student & Parent         Tuition net         \$ 34,455,404         \$ 3,521           Fees - net         25,959,589         2,653           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 60,413,993         \$ 6,174           Federal Government         * 19,271,952         \$ 1,970           Federal Grants and Contracts - Restricted         \$ 19,271,952         \$ 1,970           Institutional Resources         * 2,120,937         \$ 217           Endowment and Interest Income (See FN2)         \$ 2,120,937         \$ 217           Local Government Grants - Restricted         4,048,710         414           Horviace Giffs and Grants - Restricted         19,34,084         198           Sales and Services         4,244,001         4,048,710           Horviace Giffs and Grants - Restricted         19,37,034         198           Sales and Services         16,57,154,148         19,79           Other Income (See FN3)				
State Grants and Contracts - Restricted         3,836,949         323,239         24           Higher Education Assistance Funds         11,210,508         1,146           Available University Fund Excellence (See FN8)         57,153,348         5,842           Student & Parent           Tuition - net         \$ 34,455,404         \$ 3,521           Fees - net         25,958,589         2,653           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 60,413,993         \$ 61,74           Federal Government           Feedaral Grants and Contracts - Restricted         \$ 19,271,952         \$ 1,970           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,120,937         \$ 2,170,937         \$ 2,170,932         \$ 1,970           Institutional Resources         \$ 2,120,937         \$ 2,170,932         \$ 1,970         \$ 1,970           Institutional Resources         \$ 2,120,937         \$ 2,170         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970         \$ 1,970				
Research Development Funds/ Texas Competitive Knowledge Fund         233,239         24           Higher Education Assistance Funds         11,210,508         1,146           Available University Fund Excellence (See FNB)         57,153,348         \$ 5,842           Student & Parent           Tuition net         \$ 34,455,404         \$ 3,521           Fees - net         25,958,589         2,653           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 60,413,993         \$ 6,174           Federal Government         ***         ***         ***         \$ 1,970           Institutional Resources         ***         ***         ***         2,172,952         \$ 1,970           Institutional Resources         ***         ***         ***         2,120,937         \$ 2,172,952         \$ 1,970           Institutional Resources         ***         ***         ***         2,120,937         \$ 2,172,952         \$ 1,970           Institutional Resources         ***         ***         ***         2,120,937         \$ 2,172,952         \$ 1,970           Institutional Resources         ***         ***         ***         1,970         4,944,700         ***         4,944,901         ***         4,944,701         ***         4,9		\$		,
Higher Education Assistance Funds				
Available University Fund Excellence (See FN8)   5,7153,348   5,842			•	
Subtotal   S	•		11,210,508	1,146
Student & Parent   Turition - net   \$ 34,455,404   \$ 3,521   Fees - net   25,958,589   2,653   Turition and Fees (net of Scholarship Discounts and Allowances)   \$ 60,413,993   \$ 6,174			-	-
Tuition - net Fees - net         \$ 34,455,404 \$ 3,521 Fees - net         \$ 35,958,689 \$ 2,653         \$ 60,413,993 \$ 6,174           Federal Government           Federal Government         Federal Grants and Contracts - Restricted         \$ 19,271,952 \$ 1,970           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,120,937 \$ 217         Local Government Grants - Restricted         4,048,710 414         414           Private Giffs and Grants - Restricted         4,048,710 414         414           Private Giffs and Grants - Restricted         4,244,001 414         434           Net Auxiliary Enterprises         4,244,001 434         434           Net Auxiliary Enterprises         16,727,186 17,10         1,710           Subtotal         \$ 29,074,918 \$ 2,973         2,973           Total Operating Sources         \$ 165,914,211 \$ 16,959           Operating Uses           Instruction         \$ 5,52,31,390 \$ 5,134           Research         5,551,804 \$ 567           Public Service         2,234,142 228           Academic Support         11,372,483 11,51           Operating Uses         1,6813,775 1,718           Institutional Support         16,813,775 1,718           Operations and Maintenance of Plant	Subtotal	\$	57,153,348	\$ 5,842
Fees - net         25,958,589         2,653           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 60,413,993         \$ 6,174           Federal Government         Federal Grants and Contracts - Restricted         \$ 19,271,952         \$ 1,970           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 2,120,937         \$ 217           Local Government Grants - Restricted         4,048,710         414           Private Giffs and Grants - Restricted         4,048,710         414           Private Giffs and Grants - Restricted         4,244,001         434           Sales and Services         4,244,001         434         444,001         434         444,001         434         444,001         434         4242,001         434         4243,01	Student & Parent			
Tuition and Fees (net of Scholarship Discounts and Allowances)	Tuition - net	\$	34,455,404	\$ 3,521
Federal Government	Fees - net		25,958,589	2,653
Pederal Grants and Contracts - Restricted	Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	60,413,993	\$ 6,174
Institutional Resources	Federal Government			
Endowment and Interest Income (See FN2)	Federal Grants and Contracts - Restricted	\$	19,271,952	\$ 1,970
Endowment and Interest Income (See FN2)	Institutional Pasauroes			
Local Government Grants - Restricted         4,048,710         414           Private Gifts and Grants - Restricted         1,934,084         198           Sales and Services         4,244,001         434           Net Auxiliary Enterprises         16,727,186         1,710           Other Income (See FN3)         16,727,186         1,710           Subtotal         \$ 29,074,918         2,973           Total Operating Sources         * 165,914,211         \$ 16,959           Operating Uses           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         1,74           Other Sources / (Uses) of Funds         2         5         -		\$	2 120 937	\$ 217
Private Gifts and Grants - Restricted         1,934,084         198           Sales and Services         4,244,001         434           Net Auxiliary Enterprises         -         -         -           Other Income (See FN3)         16,727,186         1,710           Subtotal         \$ 29,074,918         \$ 2,973           Total Operating Sources         * 165,914,211         \$ 16,959           Operating Uses           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Institutional Support         16,813,775         1,718           Institutional Support         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         1,74           Ot	· · · · · · · · · · · · · · · · · · ·	Ψ		*
Sales and Services         4,244,001         434           Net Auxilliary Enterprises         -         -           Other Income (See FN3)         16,727,186         1,710           Subtotal         \$ 29,074,918         \$ 2,973           Total Operating Sources         \$ 165,914,211         \$ 16,959           Operating Uses           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,855           Capital Outlay from Current Fund Sources         13,841,054         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds         -         -         -				
Net Auxiliary Enterprises Other Income (See FN3)         16,727,186         1,710           Subtotal         29,074,918         2,973           Total Operating Sources         \$ 165,914,211         \$ 16,959           Operating Uses           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,415           Operations and Fellowships         13,841,054         1,415           Auxiliary Enterprises         13,841,054         1,415           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds         2         2           Capital Outlay from Non-Current Fund Sources         2         2           Capital Outlay from Non-Current Fund Sources         2         2 </td <td></td> <td></td> <td></td> <td></td>				
Other Income (See FN3)         16,727,186         1,710           Subtotal         \$ 29,074,918         \$ 2,973           Total Operating Sources         \$ 165,914,211         \$ 16,959           Operating Uses           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds         2,250,756         230           Capital Outlay from Non-Current Fund Sources         -         -         -           Mandatory and Non-mandatory Transfers (See FN4)         9,749,042<			-	-
Subtotal   \$ 29,074,918   \$ 2,973   Total Operating Sources   \$ 165,914,211   \$ 16,959   \$ 165,914,211   \$ 16,959   \$ 165,914,211   \$ 16,959   \$ 165,914,211   \$ 16,959   \$ 165,914,211   \$ 16,959   \$ 165,914,211   \$ 16,959   \$ 165,914,221   \$ 16,959   \$ 16,959   \$ 165,914,221   \$ 16,959   \$ 16,959   \$ 1,951,340   \$ 567   \$ 1,951,340   \$ 567   \$ 1,951,340   \$ 567   \$ 1,951,340   \$ 1,452   \$ 1,			16.727.186	1.710
Operating Uses         \$ 165,914,211         \$ 16,959           Instruction         \$ 50,231,390         \$ 5,134           Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         \$ 151,784,483         15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -         -           Capital Outlay from Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)         - \$ -         -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,	· · · · · · · · · · · · · · · · · · ·	\$		
Operating Uses           Instruction         \$ 50,231,390 \$ 5,134           Research         5,551,804 567           Public Service         2,234,142 228           Academic Support         11,372,483 1,162           Student Services         5,051,428 516           Institutional Support         16,813,775 1,718           Operations and Maintenance of Plant         10,828,675 1,107           Scholarships and Fellowships         13,841,054 1,415           Auxiliary Enterprises         18,151,648 1,855           Capital Outlay from Current Fund Sources         1,701,657 174           Other Expenses (See FN3)         16,006,427 1,636           Total Operating Uses         \$ 151,784,483 \$ 15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756 230           Bond Proceeds Transfers (See FN4)         - \$ -           Debt Service Payments (See FN5)         (9,749,042) (996)           Subtotal         \$ (7,498,286) \$ (766)           Other Items Not for Current Operating Use         (921,845) \$ (94)           Unrealized Gains / (Losses) (See FN6)         (921,845) \$ (94)           Additions to Permanent Endowments (See FN7)				
Instruction		<u> </u>	,	10,000
Research         5,551,804         567           Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         \$ 151,784,483         \$ 15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         \$ 2         \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         (766)           Other Items Not for Current Operating Use         (921,845)         (94)           Unrealized Gains / (Losses) (See FN6)         (921,845)         (94)           Additions t	-			
Public Service         2,234,142         228           Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         -         \$           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)         -         -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         (7,498,286)         (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         (94)           Additions to Permanent Endowments (See FN7) </td <td></td> <td>\$</td> <td></td> <td>. ,</td>		\$		. ,
Academic Support         11,372,483         1,162           Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         (7,498,286)         (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         (94)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         (921,845) <td></td> <td></td> <td>, ,</td> <td></td>			, ,	
Student Services         5,051,428         516           Institutional Support         16,813,775         1,718           Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         151,784,483         15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         -         -           Capital Outlay from Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)         -         -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         (94)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (921,845)         (94)				
Institutional Support	• •			
Operations and Maintenance of Plant         10,828,675         1,107           Scholarships and Fellowships         13,841,054         1,415           Auxiliary Enterprises         18,151,648         1,855           Capital Outlay from Current Fund Sources         1,701,657         174           Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         \$ 151,784,483         \$ 15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -         -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         (94)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (921,845)         (94)				
Scholarships and Fellowships       13,841,054       1,415         Auxiliary Enterprises       18,151,648       1,855         Capital Outlay from Current Fund Sources       1,701,657       174         Other Expenses (See FN3)       16,006,427       1,636         Total Operating Uses       \$ 151,784,483       \$ 15,512         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       -       \$ -         Mandatory and Non-mandatory Transfers (See FN11)       2,250,756       230         Bond Proceeds Transfers (See FN4)       -       -       -         Debt Service Payments (See FN5)       (9,749,042)       (996)         Subtotal       \$ (7,498,286)       \$ (766)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (921,845)       \$ (94)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (921,845)       \$ (94)	• •			,
Auxiliary Enterprises       18,151,648       1,855         Capital Outlay from Current Fund Sources       1,701,657       174         Other Expenses (See FN3)       16,006,427       1,636         Total Operating Uses       \$ 151,784,483       15,512         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       - \$ -         Mandatory and Non-mandatory Transfers (See FN11)       2,250,756       230         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (9,749,042)       (996)         Subtotal       \$ (7,498,286)       (766)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (921,845)       \$ (94)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (921,845)       \$ (94)				
Capital Outlay from Current Fund Sources       1,701,657       174         Other Expenses (See FN3)       16,006,427       1,636         Total Operating Uses       \$ 151,784,483       15,512         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       - \$ -       -         Mandatory and Non-mandatory Transfers (See FN11)       2,250,756       230         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (9,749,042)       (996)         Subtotal       \$ (7,498,286)       \$ (766)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (921,845)       \$ (94)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (921,845)       \$ (94)				
Other Expenses (See FN3)         16,006,427         1,636           Total Operating Uses         \$ 151,784,483         15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         \$ (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         \$ (94)           Additions to Permanent Endowments (See FN7)          -           Subtotal         \$ (921,845)         \$ (94)				
Total Operating Uses         \$ 151,784,483         \$ 15,512           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         \$ (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         \$ (94)           Additions to Permanent Endowments (See FN7)          -           Subtotal         \$ (921,845)         \$ (94)				
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         - \$ -           Mandatory and Non-mandatory Transfers (See FN11)         2,250,756         230           Bond Proceeds Transfers (See FN4)          -           Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         \$ (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         \$ (94)           Additions to Permanent Endowments (See FN7)          -           Subtotal         \$ (921,845)         \$ (94)		\$		
Capital Outlay from Non-Current Fund Sources       - \$ -         Mandatory and Non-mandatory Transfers (See FN11)       2,250,756       230         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (9,749,042)       (996)         Subtotal       \$ (7,498,286)       \$ (766)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (921,845)       \$ (94)         Additions to Permanent Endowments (See FN7)        -         Subtotal       \$ (921,845)       \$ (94)		*		<u> </u>
Mandatory and Non-mandatory Transfers (See FN11)       2,250,756       230         Bond Proceeds Transfers (See FN4)       -       -         Debt Service Payments (See FN5)       (9,749,042)       (996)         Subtotal       \$ (7,498,286)       \$ (766)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (921,845)       \$ (94)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (921,845)       \$ (94)				
Bond Proceeds Transfers (See FN4)         -				•
Debt Service Payments (See FN5)         (9,749,042)         (996)           Subtotal         \$ (7,498,286)         \$ (766)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (921,845)         \$ (94)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (921,845)         \$ (94)			2,250,756	230
Subtotal         \$ (7,498,286) \$ (766)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (921,845) \$ (94)           Additions to Permanent Endowments (See FN7)          -           Subtotal         \$ (921,845) \$ (94)			(0.740.040)	(000
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) (921,845) \$ (94) Additions to Permanent Endowments (See FN7) Subtotal \$ (921,845) \$ (94)		•		
Unrealized Gains / (Losses) (See FN6)       (921,845) \$ (94)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (921,845) \$ (94)	Cubicial	φ	(7,430,200)	ψ (100
Additions to Permanent Endowments (See FN7) Subtotal \$ (921,845) \$ (94)				
Subtotal \$ (921,845) \$ (94)			(921,845)	\$ (94
	, ,		-	
Total Sources Over / (Under) Uses (See FN10) \$ 5,709,597 \$ 587	Subtotal	\$	(921,845)	\$ (94
	Total Sources Over / (Under) Uses (See FN10)	\$	5,709,597	\$ 587

	DETAIL WORKSHEET FY 2008									FY 2008
Output line Course	Educational &	Designated	Auxiliary	Restricted	Laur Francis	Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	41,872,652									41,872,6
State Grants and Contracts - Restricted	3,109,672			727,277						3,836,9
Research Development Funds/ Texas Competitive Knowledge Funds	233,239			121,211						233,2
Higher Education Assistance Funds	11,210,508									11,210,50
Available University Fund Excellence (See FN8)	,=,									,=,
Subtotal	56,426,071	0	0	727,277	0	0	0	0	0	57,153,34
Student & Parent										
Tuition - Gross	25,906,101	20,861,575								46,767,67
Waivers, Remissions, and Exemptions (See FN1)	(5,043,417)	(591,427)								(5,634,84
Scholarship Discounts and Allowances (See FN1) Tuition - net	(2,982,308) 17,880,376	(3,695,120) 16,575,028	0	0	0	0	0	0	0	(6,677,42 34,455,40
Tultion - net	17,880,376	10,575,028	U	U	U	0	U	U	0	34,455,40
Fees - Gross	16,960	12,878,298	15,449,531							28,344,78
Waivers, Remissions, and Exemptions (See FN1)	.0,000	.2,0.0,200	(104,637)							(104,63
Scholarship Discounts and Allowances (See FN1)	(425)	(2,281,138)	(,)							(2,281,56
Fees - Net	16,535	10,597,160	15,344,894	0	0	0	0	0	0	25,958,58
Tuition and Fees (net of Scholarship Discounts and Allowances)	17,896,911	27,172,188	15,344,894	0	0	0	0	0	0	60,413,99
Federal Government				10.071.07						10.07
Federal Grants and Contracts - Restricted				19,271,952						19,271,95
Institutional Resources										
Endowment and Interest Income (See FN2)	160,650	874,769	109,155	721,120	23,186		232,057			2,120,93
Local Government Grants - Restricted		58,368	91,634	3,864,320	34,388					4,048,71
Private Gifts and Grants - Restricted	7,755	21,480		991,003		913,846				1,934,08
Sales and Services		1,222,365	2,564,087	457,549						4,244,00
Net Auxiliary Enterprises										
Other Income (See FN3)	4,534,489	725,667	366,715	2,976,267	51,515	010.010	2,499,943	•	5,572,590	16,727,18
Subtotal Total Operating Sources	4,702,894 79,025,876	2,902,649 30,074,837	3,131,591 18,476,485	9,010,259 29,009,488	109,089 109,089	913,846 913,846	2,732,000 2,732,000	0	5,572,590 5,572,590	29,074,918 165,914,21
Operating Uses Instruction	38,705,969	7,402,338		1,508,538			2,614,545			50,231,39
Research	1,337,059	282,420		3,932,325						5,551,80
Public Service	425,190	1,275,130		533,822			4 004 054			2,234,14
Academic Support	6,057,890	3,551,206		742,033			1,021,354			11,372,48
Student Services Institutional Support	3,344,541 10,264,118	1,199,869 4,288,181		507,018 2,261,476						5,051,42 16,813,77
Operations and Maintenance of Plant	7,958,764	845,826		2,201,476			2,024,085			10,828,67
Scholarships and Fellowships	4,357,950	2,382,263		7,100,841			2,024,000			13,841,05
Auxiliary Enterprises	4,007,000	2,002,200	18,151,648	7,100,041						18,151,64
Capital Outlay from Current Fund Sources*	904,487	522,626	19,687	254,857						1,701,65
Other Expenses (See FN3)	361,650	117,390	226,334	716,786	739,914		13,358,050		486,303	16,006,42
Total Operating Uses	73,717,618	21,867,249	18,397,669	17,557,696	739,914	0	19,018,034	0	486,303	151,784,48
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**										
Mandatory and Non-mandatory Transfers (See FN11)	3,012,158	(761,402)								2,250,75
Bond Proceeds Transfers In (See FN4)										
Debt Service Payments (See FN5)	(2,606,033)	(1,504,223)	(5,638,786)							(9,749,04
Subtotal	406,125	(2,265,625)	(5,638,786)	0	0	0	0	0	0	(7,498,28
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)						(921,845)				(921,84
Additions to Permanent Endowments (See FN7)										
Subtotal	0	0	0	0	0	(921,845)	0	0	0	(921,84
Total Sources Over / (Under) Uses (See FN 10)	5,714,383	5,941,963	(5,559,970)	11,451,792	(630,825)	(7,999)	(16,286,034)	0	5,086,287	5,709,59
Bond Proceeds	10.122.11	(0.00.0.1	/=	/***						/5 <b>774</b> 04
Depreciation Expense	(3,186,117)	(963,915)	(738,809)	(883,108)						(5,771,94
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts Capital Outlay	004 400	E00.000	40.007	054.050						4 704 05
Capital Outlay Change in Net Assets (Total Agrees with AFR***)	904,486 3,432,752	522,626 5,500,674	19,687 (6,279,092)	254,858 10,823,542	(630,825)	(7,999)	(16,286,034)	0	5,086,287	1,701,65 1,639,30
Change in Net Assets (Total Agrees with AFR )	3,432,732	5,500,074	(0,218,092)	10,023,342	(030,023)	(1,999)	(10,200,034)	Ü	5,000,207	1,039,30

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Lamar University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

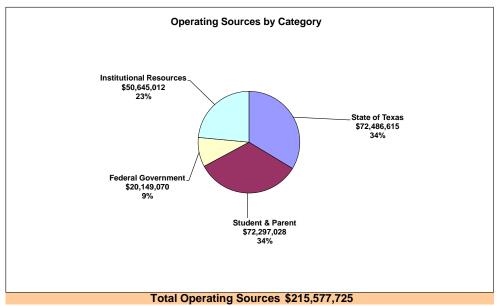
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

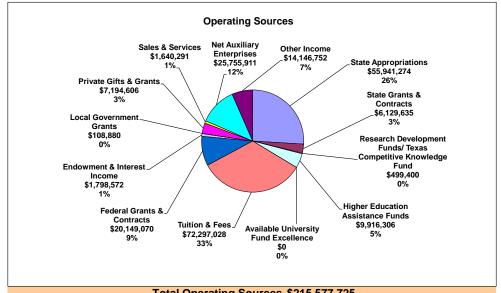
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

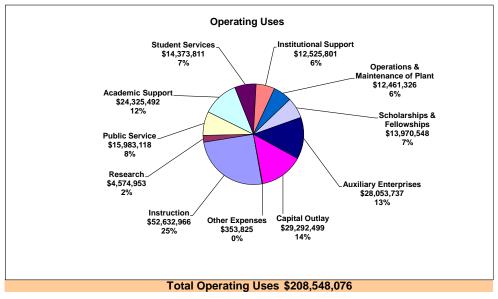
**FN10:** Revenues received but not yet expended are approximately \$ 4.8 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ .9 million. Non-expendable funds consist of unrealized gains (losses) of \$0 million and additions (reductions) to permanent endowments of \$.9 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/(Under) Uses increased by \$5,709,597.

## Sam Houston State University





**Total Operating Sources \$215,577,725** 



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			14,827.91
Operating Sources			
State of Texas			
State Appropriations	\$	55,941,274	\$ 3,773
State Grants and Contracts - Restricted		6,129,635	413
Research Development Funds/ Texas Competitive Knowledge Fund		499,400	34
Higher Education Assistance Funds		9,916,306	669
Available University Fund Excellence (See FN8)		-	
Subtotal	\$	72,486,615	\$ 4,889
Student & Parent			
Tuition - net	\$	50,753,615	\$ 3,423
Fees - net		21,543,413	1,453
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	72,297,028	\$ 4,876
Federal Government			
Federal Grants and Contracts - Restricted	\$	20,149,070	\$ 1,359
Institutional Resources Endowment and Interest Income (See FN2)	\$	1,798,572	\$ 121
Local Government Grants - Restricted	Ф	108,880	φ 12 l
Private Gifts and Grants - Restricted		7,194,606	485
			111
Sales and Services		1,640,291 25,755,911	1,737
Net Auxiliary Enterprises Other Income (See EN3)		14,146,752	954
Other Income (See FN3)	Φ.		
Subtotal	\$	50,645,012	\$ 3,415
Total Operating Sources	\$	215,577,725	\$ 14,539
Operating Uses			
Instruction	\$	52,632,966	\$ 3,550
Research		4,574,953	309
Public Service		15,983,118	1,078
Academic Support		24,325,492	1,641
Student Services		14,373,811	969
Institutional Support		12,525,801	845
Operations and Maintenance of Plant		12,461,326	840
Scholarships and Fellowships		13,970,548	942
Auxiliary Enterprises		28,053,737	1,892
Capital Outlay from Current Fund Sources		29,292,499	1,975
Other Expenses (See FN3)		353,825	24
Total Operating Uses	\$	208,548,076	\$ 14,065
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources		(2,274,565)	\$ (153
Mandatory and Non-mandatory Transfers (See FN11)		(1,218,300)	(82
Bond Proceeds Transfers (See FN4)		50,000,000	3,372
Debt Service Payments (See FN5)		(9,337,116)	(630
Subtotal	\$	37,170,019	
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		(1,128,855)	\$ (76
Additions to Permanent Endowments (See FN7)		(1,120,000)	Ψ (/(
Subtotal	\$	(1,128,855)	\$ (76
Total Sources Over / (Under) Hose (See FMO)	<u> </u>	42.070.040	<u> </u>
Total Sources Over / (Under) Uses (See FN10)	\$	43,070,813	\$ 2,905

### Sam Houston State University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										, , , , , , , , , , , , , , , , , , , ,
State Appropriations	55,941,274									55,941,274
State Grants and Contracts - Restricted	5,494,715			634,920						6,129,635
Research Development Funds/ Texas Competitive Knowledge Funds	499,400									499,400
Higher Education Assistance Funds	9,916,306									9,916,306
Available University Fund Excellence (See FN8)	-,- :-,									0
Subtotal	71,851,695	0	0	634.920	0	0	0	0	0	72,486,615
	, , , , , , , , , , , , , , , , , , , ,			,						,,-
Student & Parent										
Tuition - Gross	27,356,446	37,055,658								64,412,104
Waivers, Remissions, and Exemptions (See FN1)	(2,006,719)	(547,285)								(2,554,004)
Scholarship Discounts and Allowances (See FN1)	(4,345,478)	(6,759,007)								(11,104,485)
Tuition - net	21,004,249	29,749,366	0	0	0	0	0	0	0	50,753,615
F 0	0.005.050	44.040.700	10,590,754							27,226,800
Fees - Gross	2,025,256	14,610,790								
Waivers, Remissions, and Exemptions (See FN1)	(050.070)	(0.704.000)	(448,665)							(448,665)
Scholarship Discounts and Allowances (See FN1)	(652,078)	(2,704,980)	(1,877,664)				^	^		(5,234,722)
Fees - Net	1,373,178	11,905,810	8,264,425	0	0	0	0	0	0	21,543,413
Tuition and Fees (net of Scholarship Discounts and Allowances)	22,377,427	41,655,176	8,264,425	0	0	0	0	0	0	72,297,028
Federal Government										
Federal Grants and Contracts - Restricted				20,149,070						20,149,070
1.00.00.10			·							·
Institutional Resources		.=								. ===
Endowment and Interest Income (See FN2)		17,235		1,464,069	84,963	189,672	42,633			1,798,572
Local Government Grants - Restricted				108,880						108,880
Private Gifts and Grants - Restricted		8,273	33,906	4,486,266		2,311,161			355,000	7,194,606
Sales and Services	86,886	1,553,405								1,640,291
Net Auxiliary Enterprises			25,755,911							25,755,911
Other Income (See FN3)	8,665,534	2,475,259	1,026,489	1,932,422	46,898	150				14,146,752
Subtotal	8,752,420	4,054,172	26,816,306	7,991,637	131,861	2,500,983	42,633	0	355,000	50,645,012
Total Operating Sources	102,981,542	45,709,348	35,080,731	28,775,627	131,861	2,500,983	42,633	0	355,000	215,577,725
Operating Uses										
Instruction	51,729,969	363,047		539,950						52,632,966
Research	1,098,576	418,229		3,058,148						4,574,953
Public Service	11,067,777	154,551		4,760,790						15,983,118
Academic Support	10,758,820	12,697,686		868,986						24,325,492
Student Services	3,604,064	9,444,436		1,175,718	149,593					14,373,811
Institutional Support	4,304,308	7,523,458		698,035						12,525,801
Operations and Maintenance of Plant	6,750,255	5,171,072					19,662		520,337	12,461,326
Scholarships and Fellowships	2,651,617	3,777,832		7,541,099						13,970,548
Auxiliary Enterprises	_,	-,,	28,053,737	.,,						28,053,737
Capital Outlay from Current Fund Sources*	8,624,885	19,327,334	1,068,642	271,638						29,292,499
Other Expenses (See FN3)	183,752	70,177	24,057	2, 1,000		75,839				353,825
Total Operating Uses	100,774,023	58,947,822	29,146,436	18,914,364	149,593	75,839	19,662	0	520,337	208,548,076
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(2,274,565)			(2,274,565)
	(0.544.054)	4 040 040	4 445 507	(0.007.000)		0.540.470				
Mandatory and Non-mandatory Transfers (See FN11)	(3,544,951)	1,243,348	1,115,527	(2,637,608)		2,543,473	61,911			(1,218,300)
Bond Proceeds Transfers In (See FN4)	(0.070.500)	(4 447 400)	(4.540.45=)				50,000,000			50,000,000
Debt Service Payments (See FN5) Subtotal	(3,370,520)	(1,417,139)	(4,549,457)	(2,637,608)	0	2,543,473	47,787,346	0	0	(9,337,116) 37,170,019
	(0,010,471)	(175,751)	(0,700,000)	(2,007,000)	. 0	2,040,470	71,101,040	0	<u> </u>	37,170,019
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(171,888)	(44,619)	(2,234)		(910,114)				(1,128,855)
Additions to Permanent Endowments (See FN7)		/	/// 4/4	(0.00.1)		(8.18.1.1.1)				0
Subtotal	0	(171,888)	(44,619)	(2,234)	0	(910,114)	0	0	0	(1,128,855)
Total Sources Over / (Under) Uses (See FN 10)	(4,707,952)	(13,584,153)	2,455,746	7,221,421	(17,732)	4,058,503	47,810,317	0	(165,337)	43,070,813
Pond Proceeds										^
Bond Proceeds									(11 107 004)	(11 197 001)
Depreciation Expense									(11,187,991)	(11,187,991)
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts	0.004.00=	40.007.00:	4 000 045	074 000			0.074.50-			04 507 001
Capital Outlay	8,624,885 3,916,933	19,327,334	1,068,642 3,524,388	271,638 7,493,059	(47.700)	4.058.503	2,274,565 50.084.882	0	(44.050.000)	31,567,064
Change in Net Assets (Total Agrees with AFR***)	3,910,933	5,743,181	3,524,388	7,493,059	(17,732)	4,058,503	50,084,882	0	(11,353,328)	63,449,886

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Sam Houston State University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

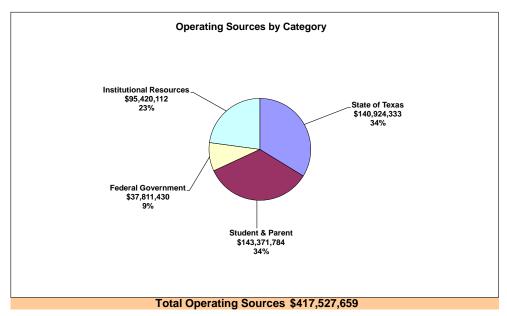
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

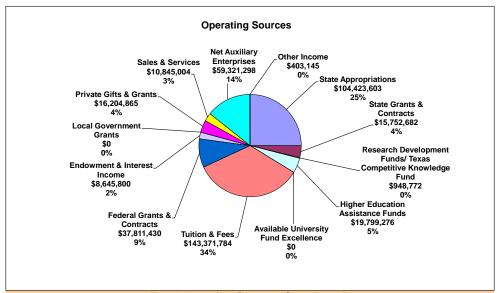
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

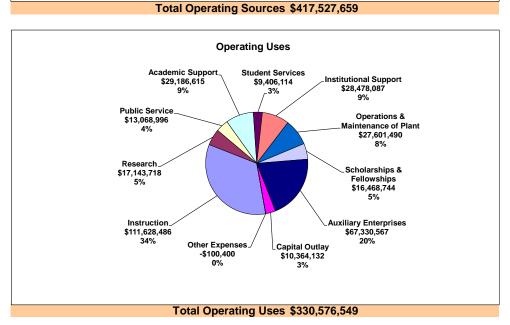
**FN10:** Revenues received but not yet expended are approximately \$ 44.2 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(1.1) million. Non-expendable funds consist of unrealized gains (losses) of \$(1.1) million and additions (reductions) to permanent endowments of \$ 0.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 43.070,813.

### FY 2008

## Texas State University San Marcos







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			24,522.61
Operating Sources			
State of Texas			
State Appropriations	\$	104,423,603	\$ 4,258
State Grants and Contracts - Restricted	<b>*</b>	15,752,682	642
Research Development Funds/ Texas Competitive Knowledge Fund		948,772	39
Higher Education Assistance Funds		19,799,276	807
Available University Fund Excellence (See FN8)		· · · · -	-
Subtotal	\$	140,924,333	\$ 5,746
Student & Parent			
Tuition - net	\$	96,174,492	\$ 3,922
Fees - net	Ψ	47,197,292	1,925
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	143,371,784	\$ 5,847
Fodoval Covernment			
Federal Government Federal Grants and Contracts - Restricted	\$	37,811,430	\$ 1,542
	· ·	,,	* 1,512
Institutional Resources Endowment and Interest Income (See FN2)	\$	8,645,800	\$ 353
Local Government Grants - Restricted	φ	0,043,000	ф 555
Private Gifts and Grants - Restricted		16,204,865	661
Sales and Services		10,845,004	442
Net Auxiliary Enterprises		59,321,298	2,419
Other Income (See FN3)		403,145	2,413
Subtotal	\$	95,420,112	
Total Operating Sources	\$	417,527,659	\$ 17,026
Operating Uses			
Instruction	\$	111,628,486	\$ 4,552
Research		17,143,718	699
Public Service		13,068,996	533
Academic Support		29,186,615	1,190
Student Services		9,406,114	384
Institutional Support		28,478,087	1,161
Operations and Maintenance of Plant		27,601,490	1,126
Scholarships and Fellowships		16,468,744	672
Auxiliary Enterprises		67,330,567	2,746
Capital Outlay from Current Fund Sources		10,364,132	423
Other Expenses (See FN3)		(100,400)	(4)
Total Operating Uses	\$	330,576,549	\$ 13,482
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources		(61,966,076)	\$ (2,527)
Mandatory and Non-mandatory Transfers (See FN11)		(2,974,938)	(121
Bond Proceeds Transfers (See FN4)		145,671,999	5,940
Debt Service Payments (See FN5)		(25,299,104)	(1,032
Subtotal	\$	55,431,881	\$ 2,260
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		(3,072,172)	\$ (125
Additions to Permanent Endowments (See FN7)		(647,425)	(26)
Subtotal Substance (Sec. 1117)	\$	(3,719,597)	
Total Sources Over / (Under) Uses (See FN10)	\$	138,663,394	\$ 5,653
		,,	

#### **Texas State University - San Marcos** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	<u> </u>		DETAIL	WORKSHEET FY	2008					FY 2008
Operating Sources	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
State of Texas	General	Designated	Enterprises	Experiuable	Loan Funds	Sillilai Fullus	Fiant	indebtedness	Fidill	Filliary University
State Appropriations	104,423,603									104,423,60
State Grants and Contracts - Restricted	7,097,003			8,655,679						15,752,68
Research Development Funds/ Texas Competitive Knowledge Funds	948,772									948,77
Higher Education Assistance Funds	19,799,276									19,799,27
Available University Fund Excellence (See FN8)										
Subtotal	132,268,654	0	0	8,655,679	0	0	0	0	0	140,924,33
Charles & Barret										
Student & Parent Tuition - Gross	40,404,540	78,980,098								119,384,63
Waivers, Remissions, and Exemptions (See FN1)	(2,837,459)	(828,789)								(3,666,24
Scholarship Discounts and Allowances (See FN1)	(6,540,510)	(13,003,389)								(19,543,89
Tuition - net	31,026,571	65,147,920	0	0	0	0	0	0	0	96,174,49
	- 1,0-2,01	20,111,000								22,111.1,11
Fees - Gross	4,298,623	27,561,150	25,275,273							57,135,04
Waivers, Remissions, and Exemptions (See FN1)	(1,013)	(252,962)	(242,226)							(496,20
Scholarship Discounts and Allowances (See FN1)	(722,562)	(4,549,898)	(4,169,092)							(9,441,55
Fees - Net	3,575,048	22,758,290	20,863,955	0	0	0	0	0	0	47,197,29
Tuition and Fees (net of Scholarship Discounts and Allowances)	34,601,619	87,906,210	20,863,955	0	0	0	0	0	0	143,371,78
Tution and Tees (liet of Scholarship Discounts and Allowances)	34,001,019	07,800,210	20,000,933	0	0	0	0	0	0	140,571,70
Federal Government Federal Grants and Contracts - Restricted				37,715,788				95,642		37,811,43
				31,113,188				90,042		31,011,43
Institutional Resources										
Endowment and Interest Income (See FN2)	466,186	4,325,821	1,369,617	299,712	160,841	1,431,150	495,481	96,992		8,645,80
Local Government Grants - Restricted										
Private Gifts and Grants - Restricted	1,750	10,600	23,134	15,678,402			300,000	190,979		16,204,86
Sales and Services	453,443	8,457,958		1,933,603						10,845,00
Net Auxiliary Enterprises			59,321,298							59,321,29
Other Income (See FN3)	22,355	208,701	291,918	(86,583)	(33,246)					403,14
Subtotal Total Operating Sources	943,734 167,814,007	13,003,080 100,909,290	61,005,967 81,869,922	17,825,134 64,196,601	127,595 127,595	1,431,150 1,431,150	795,481 795,481	287,971 383,613	0	95,420,11 417,527,65
Operating Uses	100,802,883	9,547,610	(5,237)	1,283,230						111,628,48
Instruction			(5,237)							17,143,71
Research Public Service	3,186,622 2,102,365	2,793,663 280,556		11,163,433 10,686,075						13,068,99
Academic Support	11,111,899	16,509,982		1,564,734						29,186,6
Student Services	5,243,764	3,037,039		1,125,311						9,406,1
Institutional Support	14,529,127	13,570,795		378,165						28,478,08
Operations and Maintenance of Plant	23,795,099	3,801,022		5,369						27,601,49
Scholarships and Fellowships	3,373,240	7,117,668		5,977,836						16,468,74
Auxiliary Enterprises	-,,	.,,	67,330,567	-,,						67,330,56
Capital Outlay from Current Fund Sources*	1,265,243	7,736,555	221,403	1,140,931						10,364,13
Other Expenses (See FN3)	, ,	(95)	,	, .,	38,927		(254,486)	115,254		(100,40
Total Operating Uses	165,410,242	64,394,795	67,546,733	33,325,084	38,927	0	(254,486)	115,254	0	330,576,54
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(61,966,076)			(61,966,07
Mandatory and Non-mandatory Transfers (See FN11)	(4,366,058)	(28,589,063)	5,357,381	(77,961)	1,178	(1,125,090)	25,011,784	812,891		(2,974,93
Bond Proceeds Transfers In (See FN4)	(1,000,000)	(20,000,000)	0,007,007	(,00.)	.,	(1,120,000)	145,671,999	012,001		145,671,99
Debt Service Payments (See FN5)	(11.888.927)	(1.247.431)	(12,162,746)				,,			(25,299,10
Subtotal	(16,254,985)	(29,836,494)	(6,805,365)	(77,961)	1,178	(1,125,090)	108,717,707	812,891	0	55,431,88
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)						(2,797,258)			(274,914)	(3,072,17
Additions to Permanent Endowments (See FN7)						(647.425)			(£17,017)	(647,42
Subtotal	0	0	0	0	0	(3,444,683)	0	0	(274,914)	(3,719,59
Total Sources Over / (Under) Uses (See FN 10)	(13,851,220)	6,678,001	7,517,824	30,793,556	89,846	(3,138,623)	109,767,674	1,081,250	(274,914)	138,663,39
	, , , , , , , , , , , , , , , , , , , ,		•		•				, , ,	
Bond Proceeds									(22 000 457)	
Depreciation Expense									(23,890,457)	(23,890,4
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts Capital Outlay	1,265,243	7,736,555	221,403	1,140,931			61,966,076			72,330,20
Change in Net Assets (Total Agrees with AFR***)	(12,585,977)	14,414,556	7,739,227	31,934,487	89.846	(3,138,623)	171,733,750	1,081,250	(24,165,371)	187,103,14
	(.=,555,511)	,,500	.,	31,331,401	55,540	(0,.00,020)	,. 55,766	.,55.,200	(= 1,100,011)	.5.,100,14

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas State University - San Marcos For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

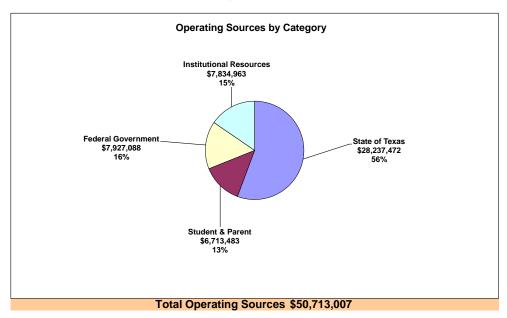
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

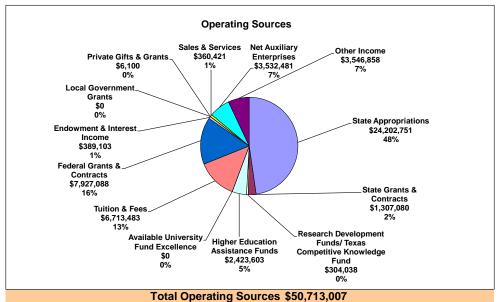
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

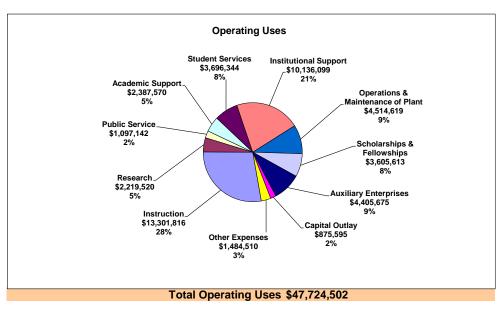
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 142.4 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(3.7) million. Non-expendable funds consist of unrealized gains (losses) of \$(3.1) million and additions (reductions) to permanent endowments of \$ (0.6) million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 138,663,394.

# FY 2008 Sul Ross State University







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pei	Per FTSE	
Institution FTSEs			2,0	97.15	
Operating Sources					
State of Texas					
State Appropriations	\$	24,202,751	\$	11,541	
State Grants and Contracts - Restricted		1,307,080		623	
Research Development Funds/ Texas Competitive Knowledge Fund		304,038		145	
Higher Education Assistance Funds		2,423,603		1,156	
Available University Fund Excellence (See FN8)					
Subtotal	\$	28,237,472	\$	13,465	
Student & Parent					
Tuition - net	\$	5,263,047	\$	2,510	
Fees - net		1,450,436		692	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	6,713,483	\$	3,202	
Federal Government					
Federal Grants and Contracts - Restricted	\$	7,927,088	\$	3,780	
Institutional Resources Endowment and Interest Income (See FN2)	\$	389,103	\$	186	
Local Government Grants - Restricted	Ψ	309,103	Ψ	100	
Private Gifts and Grants - Restricted		6,100		3	
Sales and Services		360,421		172	
Net Auxiliary Enterprises		3,532,481		1,684	
Other Income (See FN3)		3,546,858		1,691	
Subtotal	\$	7,834,963	\$	3,736	
Total Operating Sources	\$	50,713,007	\$	24,183	
Operating Uses					
Instruction	\$	13,301,816	\$	6,343	
Research		2,219,520		1,058	
Public Service		1,097,142		523	
Academic Support		2,387,570		1,138	
Student Services		3,696,344		1,763	
Institutional Support		10,136,099		4,833	
Operations and Maintenance of Plant		4,514,619		2,153	
Scholarships and Fellowships		3,605,613		1,719	
Auxiliary Enterprises		4,405,675		2,101	
Capital Outlay from Current Fund Sources		875,595		418	
Other Expenses (See FN3)		1,484,510		708	
Total Operating Uses	\$	47,724,502	\$	22,757	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		875,595	\$	418	
Mandatory and Non-mandatory Transfers (See FN11)		(1,536,321)		(733)	
Bond Proceeds Transfers (See FN4)		-		-	
Debt Service Payments (See FN5)		(2,783,019)		(1,327)	
Subtotal	\$	(3,443,745)	\$	(1,642)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		58,455	\$	28	
Additions to Permanent Endowments (See FN7)		632,240		301	
Subtotal	\$	690,695	\$	329	
Total Sources Over / (Under) Uses (See FN10)	\$	235,454	\$	113	

#### **Sul Ross State University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

-			DETAIL	WORKSHEET FY	2008					FY 2008
On anything Course	Educational &	Danimatad	Auxiliary	Restricted	Laan Franks	Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	24,202,751									24,202,75
State Grants and Contracts - Restricted	807,023			500,057						1,307,080
Research Development Funds/ Texas Competitive Knowledge Funds	304,038			000,007						304,038
Higher Education Assistance Funds	2,423,603									2,423,603
Available University Fund Excellence (See FN8)	2,120,000									2, .20,000
Subtotal	27,737,415	0	0	500,057	0	0	0	0	0	28,237,472
odototal	21,101,110		<u> </u>	000,007			<u> </u>		· · · · · · · · · · · · · · · · · · ·	20,201,112
Student & Parent										
Tuition - Gross	3,825,262	3,367,792								7,193,054
Waivers, Remissions, and Exemptions (See FN1)	(261,912)	(125,234)								(387,146
Scholarship Discounts and Allowances (See FN1)	(793,558)	(749,303)								(1,542,861
Tuition - net	2,769,792	2,493,255	0	0	0	0	0	0	0	5,263,047
Fees - Gross	125,527	1,836,468								1,961,995
Waivers, Remissions, and Exemptions (See FN1)	(8,658)	(68,297)								(76,955
Scholarship Discounts and Allowances (See FN1)	(26,010)	(408,594)								(434,604
Fees - Net	90,859	1,359,577	0	0	0	0	0	0	0	1,450,436
<u> </u>		·		·						
Tuition and Fees (net of Scholarship Discounts and Allowances)	2,860,651	3,852,833	0	0	0	0	0	0	0	6,713,483
Federal Government										
Federal Grants and Contracts - Restricted				7,927,088						7,927,088
Institutional Resources										
Endowment and Interest Income (See FN2)				352,144	3,381	0	33,578			389,103
Local Government Grants - Restricted										C
Private Gifts and Grants - Restricted	3,600	2,500		0						6,100
Sales and Services	2,766	357,655		0						360,421
Net Auxiliary Enterprises			3,532,481							3,532,481
Other Income (See FN3)	356,105	263,184	11,638	1,509,293	12,996	21,250	23,308		1,349,084	3,546,858
Subtotal	362,471	623,339	3,544,119	1,861,437	16,377	21,250	56,886	0	1,349,084	7,834,963
Total Operating Sources	30,960,537	4,476,172	3,544,119	10,288,582	16,377	21,250	56,886	0	1,349,084	50,713,007
Operating Uses Instruction Research Public Service Academic Support Student Services Institutional Support Operations and Maintenance of Plant Scholarships and Fellowships Auxiliary Enterprises Capital Outlay from Current Fund Sources* Other Expenses (See FN3) Total Operating Uses Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources** Mandatory and Non-mandatory Transfers (See FN11) Bond Proceeds Transfers In (See FN4) Debt Service Payments (See FN5)	12,549,536 538,900 627,686 1,859,603 1,792,347 6,703,097 4,514,619 204,015 17,876 422,186 22,666 29,252,530 422,186 442,058 (2,783,019)	230,151 15,016 255,050 3,213,560 (589,612) 221,957 3,346,122 221,957 (2,268,565)	(1,072,007) 4,387,799 7,840 3,323,632 229,285	522,129 1,680,620 469,456 512,951 1,648,947 219,442 0 5,063,217 231,452 236,698 10,584,912	311,378 311,378 53,960	120,677 120,677 18,634	771,002 771,002 (226,298)	0	14,249 14,249	13,301,816 2,219,520 1,097,142 2,387,570 3,696,344 10,136,609 4,514,619 3,605,613 4,405,675 875,595 1,484,510 47,724,502
Subtotal	(1,918,775)	(2,046,608)	229,285	446,057	53,960	18,634	(226,298)	0	0	(3,443,745
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)						58,455				58,455
Additions to Permanent Endowments (See FN7)						632,240				632,240
Subtotal	0	0	0	0	0	690,695	0	0	0	690,695
Total Sources Over / (Under) Uses (See FN 10)	(210,769)	(916,558)	449,772	149,727	(241,041)	609,902	(940,414)	0	1,334,835	235,454
Bond Proceeds Depreciation Expense Transfer of Capital Asses(s) from System Other Post-Employment Benefit (OPEB) Expense									(3,680,112)	(3,680,112
Non-Cash Capital Gifts										
Capital Outlay	(422,186)	(221,957)		(231,452)	<u> </u>					(875,595
Change in Net Assets (Total Agrees with AFR***)	(632,955)	(1,138,515)	449,772	(81,725)	(241,041)	609,902	(940,414)	0	(2,345,277)	(4,320,253

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Sul Ross State University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

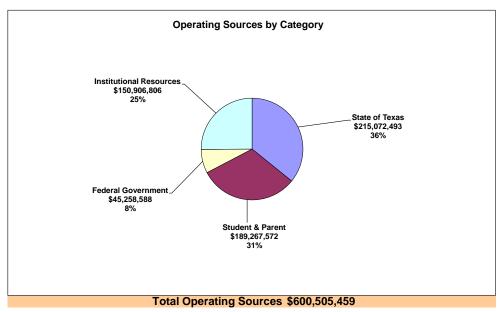
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

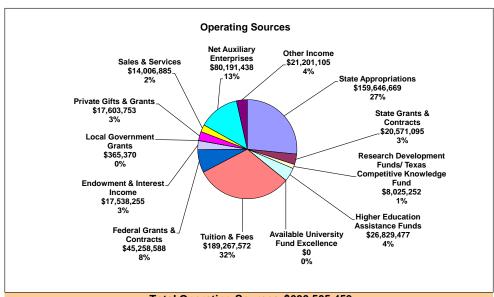
**FN10:** N/A

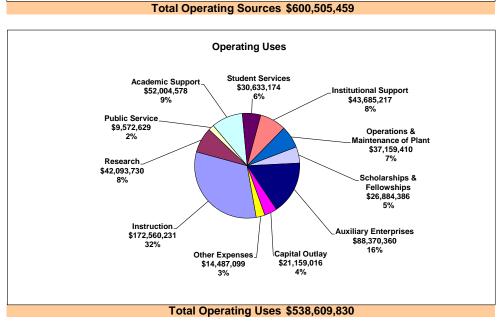
## Texas Tech University System

Texas Tech University Angelo State University

# FY 2008 Texas Tech University







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			26,399.61
Operating Sources			
State of Texas	¢.	150 646 660	¢ 6047
State Appropriations State Grants and Contracts - Restricted	\$	159,646,669 20,571,095	\$ 6,047 779
Research Development Funds/ Texas Competitive Knowledge Fund		8,025,252	304
Higher Education Assistance Funds		26,829,477	1,016
Available University Fund Excellence (See FN8)		-	-
Subtotal	\$	215,072,493	\$ 8,146
Student & Parent	•	05 000 400	Φ 0.040
Tuition - net	\$	95,306,160	\$ 3,610
Fees - net		93,961,412	3,559
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	189,267,572	\$ 7,169
Federal Government			
Federal Grants and Contracts - Restricted	\$	45,258,588	\$ 1,714
Institutional Resources	•	47 500 055	Φ 004
Endowment and Interest Income (See FN2)	\$	17,538,255	\$ 664
Local Government Grants - Restricted Private Gifts and Grants - Restricted		365,370	14 667
Sales and Services		17,603,753 14,006,885	531
Net Auxiliary Enterprises		80,191,438	3,038
Other Income (See FN3)		21,201,105	803
Subtotal	\$	150,906,806	\$ 5,717
	⊅ \$	600,505,459	
Total Operating Sources	<del>-</del>	600,505,459	\$ 22,746
Operating Uses			
Instruction	\$	172,560,231	\$ 6,536
Research		42,093,730	1,594
Public Service		9,572,629	363
Academic Support		52,004,578	1,970
Student Services		30,633,174	1,160
Institutional Support		43,685,217	1,655
Operations and Maintenance of Plant		37,159,410	1,408
Scholarships and Fellowships		26,884,386	1,018
Auxiliary Enterprises		88,370,360	3,347
Capital Outlay from Current Fund Sources		21,159,016	801
Other Expenses (See FN3)		14,487,099	549
Total Operating Uses	\$	538,609,830	\$ 20,401
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources		(33,234,199)	\$ (1,259)
Mandatory and Non-mandatory Transfers (See FN11)		(6,826,559)	(259)
Bond Proceeds Transfers (See FN4)		(0,020,000)	(200)
Debt Service Payments (See FN5)		-	_
Subtotal	\$	(40,060,758)	\$ (1,518)
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		(9,696,745)	\$ (367)
Additions to Permanent Endowments (See FN7)		2,719,031	103
Subtotal	\$	(6,977,714)	
Total Courses Cours ((Under) Hoor (Co. FMC)	•		
Total Sources Over / (Under) Uses (See FN10)	\$	14,857,157	\$ 563

#### **Texas Tech University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL \	WORKSHEET FY	2008					FY 2008
On the Court of th	Educational &	Designated	Auxiliary	Restricted	Laan Franks	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of	Investment In Plant	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	159,646,669									159,646,669
State Grants and Contracts - Restricted	11,657,874	343,924		8,587,297			(18,000)			20,571,095
Research Development Funds/ Texas Competitive Knowledge Funds	8,025,252	,-					( -,,			8,025,252
Higher Education Assistance Funds	26,829,477									26,829,477
Available University Fund Excellence (See FN8)										C
Subtotal	206,159,272	343,924	0	8,587,297	0	0	(18,000)	0	0	215,072,493
Charles & Barret										
Student & Parent Tuition - Gross	60,457,126	73,853,385								134,310,511
Waivers, Remissions, and Exemptions (See FN1)	(11,826,756)	(4,281,419)								(16,108,175
Scholarship Discounts and Allowances (See FN1)	(5,933,871)	(16,962,305)								(22,896,176
Tuition - net	42,696,499	52,609,661	0	0	0	0	0	0	0	95,306,160
Fees - Gross	880,621	84,565,635	14,231,005							99,677,261
Waivers, Remissions, and Exemptions (See FN1)	(5,303)	(3,460,829)	(676,324)							(4,142,456
Scholarship Discounts and Allowances (See FN1)			(1,573,393)							(1,573,393
Fees - Net	875,318	81,104,806	11,981,288	0	0	0	0	0	0	93,961,412
Tuition and Fees (net of Scholarship Discounts and Allowances)	43,571,817	133,714,467	11,981,288	0	0	0	0	0	0	189,267,572
	. 2,0. 1,017		,50 ,,200							100,201,012
Federal Government		4.000.05:		40.574.00:						15.050 = 22
Federal Grants and Contracts - Restricted		4,686,654		40,571,934						45,258,588
Institutional Resources										
Endowment and Interest Income (See FN2)	1,496,467	6,598,800	2,170,436	7,866,094	257,008	(1,927,894)	1,077,344			17,538,255
Local Government Grants - Restricted		10,273		355,097						365,370
Private Gifts and Grants - Restricted		1,470,804	(684,828)	16,854,728	1,250		(60,000)		21,799	17,603,753
Sales and Services	480,481	13,526,404								14,006,885
Net Auxiliary Enterprises			80,191,438							80,191,438
Other Income (See FN3)	92,432	220,752	11,358,569	3,265,728	(151,915)	(93)	5,854,386	719,895	(158,649)	21,201,105
Subtotal Total Operating Sources	2,069,380 251,800,469	21,827,033 160,572,078	93,035,615 105,016,903	28,341,647 77,500,878	106,343 106,343	(1,927,987)	6,871,730 6,853,730	719,895 719,895	(136,850) (136,850)	150,906,806 600,505,459
Operating Uses										
Instruction	134,142,141	31,913,329		6,504,761						172,560,231
Research	10,545,619	5,949,848		25,598,263						42,093,730
Public Service	3,915,595	1,974,876		3,682,158						9,572,629
Academic Support	20,425,798	26,168,774		5,410,006						52,004,578
Student Services	2,185,171 15,112,385	27,555,853 27,864,565		892,150 708,267						30,633,174 43,685,217
Institutional Support Operations and Maintenance of Plant	9,066,663	19,866,008		708,267			8,150,810			43,685,217 37,159,410
Scholarships and Fellowships	6,883,770	(1,756,928)	(1,573,393)	23,330,937			6, 150,610			26,884,386
Auxiliary Enterprises	0,003,770	(1,730,320)	88,370,360	25,550,957						88,370,360
Capital Outlay from Current Fund Sources*	10,690,881	6,671,554	1,029,540	2,767,041						21,159,016
Other Expenses (See FN3)	10,000,001	0,011,001	1,020,010	2,707,011				13,308,297	1,178,802	14,487,099
Total Operating Uses	212,968,023	146,207,879	87,826,507	68,969,512	0	0	8,150,810	13,308,297	1,178,802	538,609,830
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(33,234,199)			(33,234,199
Mandatory and Non-mandatory Transfers (See FN11)	(27,278,371)	(13,984,514)	(18,219,496)	(3,598,975)		520,184	17,636,292	37,547,277	551,044	(6,826,559
Bond Proceeds Transfers In (See FN4)	(=:,=:=,=::,)	(,,	(,=,,	(=,===,=:=)		,	,,	,,	,	(3,223,23
Debt Service Payments (See FN5)										C
Subtotal	(27,278,371)	(13,984,514)	(18,219,496)	(3,598,975)	0	520,184	(15,597,907)	37,547,277	551,044	(40,060,758
Other Name Not for Comment Consenting Har										
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)	22,911	570,197	232,935	174,821	14,922	(10,839,452)	94,689	32,232		(9,696,745
Additions to Permanent Endowments (See FN7)	22,311	370,137	202,000	177,021	17,022	2.719.031	J-7,009	32,232		2.719.031
Subtotal	22,911	570,197	232,935	174,821	14,922	(8,120,421)	94,689	32,232	0	(6,977,714
Total Sources Over / (Under) Uses (See FN 10)	11,576,986	949,882	(796,165)	5,107,212	121,265	(9,528,224)	(16,800,298)	24.991.107	(764,608)	14,857,157
	,07 0,000	J-10,002	(.00,100)	5,101,212	.21,200	(0,020,224)	(.0,500,200)	2.,001,101	(.04,000)	
Bond Proceeds									(40.000 105	(40,000,405
Depreciation Expense									(40,399,165)	(40,399,165
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts Capital Outlay	10,690,881	6,671,554	1,029,540	2,767,041			33,234,199			54,393,215
Capital Outlay Change in Net Assets (Total Agrees with AFR***)	22,267,867	7,621,436	233,375	7,874,253	121,265	(9,528,224)	16,433,901	24.991.107	(41,163,773)	28,851,207
Change in Not resolut (Total rigides with rit )	22,201,001	1,021,700	200,010	1,017,200	121,200	(0,020,224)	10,-100,001	27,001,107	(+1,100,110)	20,001,207

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas Tech University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

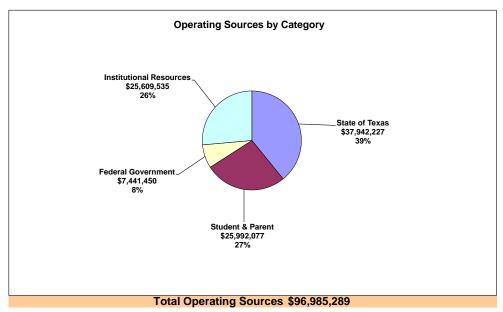
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

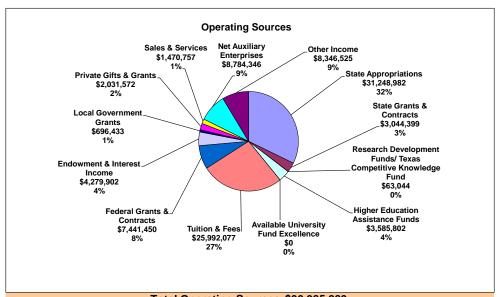
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

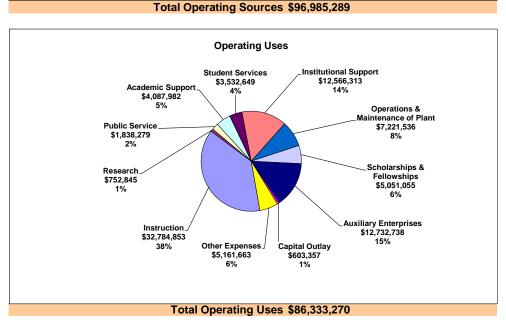
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Of the net increase of \$ 14,857,147 approximately \$ 12.1 million represents revenues received but not yet expended. This income is fully committed to program expenditures and capital disbursements. The remaining \$ 2.7 million represents non-expendable funds from unrealized gains and additions to permanent endowments of approximately \$ 0 million and \$ 2.7 million respectively. Unrealized gains and additions to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above.

# FY 2008 Angelo State University







State Of Portage   State Of Po	<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pe	er FTSE
State Appropriations         \$ 31,248,982         \$ 5,85           State Carants and Contracts - Restricted         3,044,399         57,85           Research Development Funds/ Texas Competitive Knowledge Fund         63,044         12           Higher Education Assistance Funds         3,585,802         672           Available University Fund Excellence (See FN8)         37,942,227         7,709           Student & Parent           Tuition - net         \$ 17,318,111         \$ 3,245           Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 25,992,077         \$ 4,870           Federal Grants and Contracts - Restricted         \$ 7,441,450         \$ 1,394           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         1304           Institutional Resources         9,7441,450         1,394           Institutional Covernment Grants - Restricted         696,433         130           Isales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)	Institution FTSEs			5	,337.44
State Appropriations         \$ 31,248,982         \$ 5,85           State Carants and Contracts - Restricted         3,044,399         57,85           Research Development Funds/ Texas Competitive Knowledge Fund         63,044         12           Higher Education Assistance Funds         3,585,802         672           Available University Fund Excellence (See FN8)         37,942,227         7,709           Student & Parent           Tuition - net         \$ 17,318,111         \$ 3,245           Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 25,992,077         \$ 4,870           Federal Grants and Contracts - Restricted         \$ 7,441,450         \$ 1,394           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         1304           Institutional Resources         9,7441,450         1,394           Institutional Covernment Grants - Restricted         696,433         130           Isales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)	Operating Sources				
State Grants and Contracts - Restricted         3,044,399         57,044         12           Higher Education Assistance Funds         3,585,802         672           Available University Fund Excellence (See FN8)         37,942,227         7,709           Student & Parent         Tuition - net         \$ 17,318,111         \$ 3,245           Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 25,992,077         \$ 4,870           Federal Government           Federal Government         \$ 7,441,450         \$ 1,394           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         2,031,572         381           Sales and Services         1,470,757         276           Net Auxiliary Enterprises         4,279,902         \$ 8,26,255           Net Auxiliary Enterprises         3,784,65,255         1,564           Other Income (See FN3)         3,346,525         1,564           Other Income (See FN3)         3,346,525 <td></td> <td></td> <td></td> <td></td> <td></td>					
Research Development Funds/ Texas Competitive Knowledge Fund         3,585,802         12           Higher Education Assistance Funds         3,585,802         7           Available University Fund Excellence (See FN8)         7         7,709           Student & Parent           Tuition net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         8,673,966         1,625           Federal Government         ***         ***         4,870           Federal Grants and Contracts - Restricted         8,7,441,450         ***         1,394           Institutional Resources         ***         4,279,902         ***         802           Endowment and Interest Income (See FN2)         4,279,902         ***         802           Local Government Grants - Restricted         6,964,33         130         130           Sales and Services         1,470,757         276         84         24,279,902         ***         802           Net Auxiliary Enterprises         6,964,33         1,564         1,464         1,464         1,466         1,464         1,464         1,464         1,466         1,464         1	State Appropriations	\$		\$	5,855
Higher Education Assistance Funds         3,585,802         672           Available University Fund Excellence (See FN8)         7.7           Student & Parent         \$ 37,942,227         \$ 7,109           Student & Parent           Tuition - net         \$ 17,318,111         \$ 3,245           Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 25,992,077         \$ 4,870           Federal Government           Federal Grants and Contracts - Restricted         \$ 7,441,450         \$ 1,394           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         2,031,572         286           Sales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,642           Other Income (See FN3)         8,256,095,355         \$ 4,799           Total Operating Sources         96,985,289         \$ 18,172           Operating Uses         2,25,609,535         \$ 4,799           Total Operating Use         3,274,853         \$ 6,142     <					
Available University Fund Excellence (See FN8)   37,942,227 \$ 7,109					
Subtotal   \$ 37,942,227 \$ 7,109			3,585,802		672
Student & Parent   Turtion - net   \$ 17,318,111   \$ 3,245   Fees - net   8,673,966   1,625   1,625   1,010   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,010   1,025   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025   1,026   1,025					
Tuition - net Fees - net         \$ 17.318,111         \$ 3.245           Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 25,992,077         \$ 4,870           Federal Government           Federal Grants and Contracts - Restricted         \$ 7,441,450         \$ 1,394           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         130         1792         130	Subtotal	\$	37,942,227	\$	7,109
Fees - net         8,673,966         1,625           Tuition and Fees (net of Scholarship Discounts and Allowances)         2,5992,077         4,870           Federal Government           Federal Grants and Contracts - Restricted         \$ 7,441,450         \$ 1,394           Institutional Resources         Second Contracts         \$ 802           Local Government Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         2,031,572         381           Sales and Services         1,470,757         2,76           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Other Seech Company         1,564         1,472           Other Seevice	Student & Parent				
Tuition and Fees (net of Scholarship Discounts and Allowances)	Tuition - net	\$	17,318,111	\$	3,245
Federal Government	Fees - net		8,673,966		1,625
Federal Grants and Contracts - Restricted	Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	25,992,077	\$	4,870
Institutional Resources	Federal Government				
Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         130           Private Giffs and Grants - Restricted         2,031,572         381           Sales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,2566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxillary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113	Federal Grants and Contracts - Restricted	\$	7,441,450	\$	1,394
Endowment and Interest Income (See FN2)         \$ 4,279,902         \$ 802           Local Government Grants - Restricted         696,433         130           Private Giffs and Grants - Restricted         2,031,572         381           Sales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,2566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxillary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113					
Local Government Grants - Restricted         696,433         130           Private Gifts and Grants - Restricted         2,031,572         381           Sales and Services         1,7470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,51,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expresses (See FN3)         5,61,655         963 <td< td=""><td></td><td>\$</td><td>4 279 902</td><td>\$</td><td>802</td></td<>		\$	4 279 902	\$	802
Private Gifts and Grants - Restricted         2,031,572         381           Sales and Services         1,470,757         276           Net Auxiliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         762,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,384           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,384           Scholarships and Fellowships         5,051,055         946           Auxiliary Enter	· · · · · · · · · · · · · · · · · · ·	Ψ		Ψ	
Sales and Services         1,470,757         276           Net Auxilliary Enterprises         8,784,346         1,646           Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxillary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         (18,575,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (15,00)					
Net Auxiliary Enterprises Other Income (See FN3)         8,784,346 (525)         1,646 (50ther Income (See FN3))         1,564 (50ther Income (See FN4))         1,566 (313)         2,792 (50ther Income (See FN4))         1,566 (313)         2,564 (313)         2,354 (30ther Income (See FN3))         1,353 (30ther Income (See FN3))         1,354 (30ther Income (See FN3))         1,354 (30ther Income (See FN3))         1,354 (30ther Income (Se					
Other Income (See FN3)         8,346,525         1,564           Subtotal         \$ 25,609,535         \$ 4,799           Total Operating Sources         \$ 96,985,289         \$ 18,172           Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         \$ 16,174           Other Sources / (Uses) of Funds         (1,379,969)         (150)           Capital Outlay from Non-Current Fund Sources         (1,875,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN4)         (797,969)         <					
Subtotal   \$ 25,609,535   \$ 4,799   Total Operating Sources   \$ 96,985,289   \$ 18,172					
Total Operating Sources         \$ 96,985,289 \$ 18,172           Operating Uses         Instruction         \$ 32,784,853 \$ 6,142           Research         752,845 141         141           Public Service         1,838,279 344         344           Academic Support         4,087,982 766         766           Student Services         3,532,649 662         662           Institutional Support         12,566,313 2,354           Operations and Maintenance of Plant         7,221,536 1,353           Scholarships and Fellowships         5,051,055 946           Auxiliary Enterprises         12,732,738 2,386           Capital Outlay from Current Fund Sources         603,357 113           Other Expenses (See FN3)         5,161,663 967           Total Operating Uses         86,333,270 \$ 16,174           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (18,575,071) \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969) (150)           Bond Proceeds Transfers (See FN4)            Debt Service Payments (See FN5)         (5,909,357) (1,107)           Subtotal         \$ (25,282,397) \$ (4,737)           Other Items Not for Current Operating Use           Unrea	· · ·	\$		\$	
Operating Uses           Instruction         \$ 32,784,853         \$ 6,142           Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         \$ 86,333,270         \$ 16,174           Other Sources / (Uses) of Funds         (18,575,071)         \$ (3,480)           Capital Outlay from Non-Current Fund Sources         (18,575,071)         \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         (797,969)         (150)           Bond Proceeds Transfers (See FN5)         (5,909,357)         (1,107)           Subtotal <td< td=""><td></td><td></td><td></td><td></td><td></td></td<>					
Instruction			· · ·	•	,
Research         752,845         141           Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         \$ 16,174           Other Sources / (Uses) of Funds         (18,575,071)         \$ (3,480)           Capital Outlay from Non-Current Fund Sources         (18,575,071)         \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)          -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,823,397)         \$ (4,737)           Other Items Not for Current Operating Use         (1,379,188)	Operating Uses				
Public Service         1,838,279         344           Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         16,174           Other Sources / (Uses) of Funds         (18,575,071)         (3,480)           Capital Outlay from Non-Current Fund Sources         (18,575,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         (25,282,397)         (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188)         (258)	Instruction	\$		\$	
Academic Support         4,087,982         766           Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         16,174           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (18,575,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN8)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397)         \$ (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188)         (258)           Additions to Permanent Endowments (See FN7)         -         - <td></td> <td></td> <td></td> <td></td> <td></td>					
Student Services         3,532,649         662           Institutional Support         12,566,313         2,354           Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         16,174           Other Sources / (Uses) of Funds         (18,575,071)         (3,480)           Capital Outlay from Non-Current Fund Sources         (18,575,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397)         (4,737)           Other Items Not for Current Operating Use         -         -           Unrealized Gains / (Losses) (See FN6)         (1,379,188)         (258)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (1,379,188) <td></td> <td></td> <td></td> <td></td> <td>_</td>					_
Institutional Support					
Operations and Maintenance of Plant         7,221,536         1,353           Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         \$ 16,174           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (18,575,071)         \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397)         \$ (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188)         (258)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (1,379,188)         \$ (258)					
Scholarships and Fellowships         5,051,055         946           Auxiliary Enterprises         12,732,738         2,386           Capital Outlay from Current Fund Sources         603,357         113           Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         86,333,270         16,174           Other Sources / (Uses) of Funds         (18,575,071)         (3,480)           Capital Outlay from Non-Current Fund Sources         (18,575,071)         (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397)         \$ (4,737)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (1,379,188)         \$ (258)           Additions to Permanent Endowments (See FN7)         -         -         -           Subtotal         \$ (1,379,188)         \$ (258)					
Auxiliary Enterprises       12,732,738       2,386         Capital Outlay from Current Fund Sources       603,357       113         Other Expenses (See FN3)       5,161,663       967         Total Operating Uses       \$ 86,333,270       16,174         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (18,575,071)       (3,480)         Mandatory and Non-mandatory Transfers (See FN11)       (797,969)       (150)         Bond Proceeds Transfers (See FN4)        -         Debt Service Payments (See FN5)       (5,909,357)       (1,107)         Subtotal       \$ (25,282,397)       (4,737)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (1,379,188)       (258)         Additions to Permanent Endowments (See FN7)        -         Subtotal       \$ (1,379,188)       (258)					
Capital Outlay from Current Fund Sources       603,357       113         Other Expenses (See FN3)       5,161,663       967         Total Operating Uses       \$ 86,333,270       16,174         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (18,575,071)       (3,480)         Mandatory and Non-mandatory Transfers (See FN11)       (797,969)       (150)         Bond Proceeds Transfers (See FN4)       -       -         Debt Service Payments (See FN5)       (5,909,357)       (1,107)         Subtotal       \$ (25,282,397)       \$ (4,737)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (1,379,188)       \$ (258)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (1,379,188)       \$ (258)					
Other Expenses (See FN3)         5,161,663         967           Total Operating Uses         \$ 86,333,270         \$ 16,174           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (18,575,071)         \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397)         \$ (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188)         \$ (258)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (1,379,188)         \$ (258)	·				
Total Operating Uses         \$ 86,333,270 \$ 16,174           Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources         (18,575,071) \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969) (150)           Bond Proceeds Transfers (See FN4)            Debt Service Payments (See FN5)         (5,909,357) (1,107)           Subtotal         \$ (25,282,397) \$ (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188) \$ (258)           Additions to Permanent Endowments (See FN7)            Subtotal         \$ (1,379,188) \$ (258)					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (18,575,071) \$ (3,480)           Mandatory and Non-mandatory Transfers (See FN11)         (797,969)         (150)           Bond Proceeds Transfers (See FN4)         -         -         -           Debt Service Payments (See FN5)         (5,909,357)         (1,107)           Subtotal         \$ (25,282,397) \$ (4,737)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,379,188) \$ (258)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (1,379,188) \$ (258)					
Capital Outlay from Non-Current Fund Sources       (18,575,071) \$ (3,480)         Mandatory and Non-mandatory Transfers (See FN11)       (797,969) (150)         Bond Proceeds Transfers (See FN4)          Debt Service Payments (See FN5)       (5,909,357) (1,107)         Subtotal       \$ (25,282,397) \$ (4,737)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (1,379,188) \$ (258)         Additions to Permanent Endowments (See FN7)          Subtotal       \$ (1,379,188) \$ (258)	Total Operating Uses	\$	86,333,270	\$	16,174
Capital Outlay from Non-Current Fund Sources       (18,575,071) \$ (3,480)         Mandatory and Non-mandatory Transfers (See FN11)       (797,969) (150)         Bond Proceeds Transfers (See FN4)          Debt Service Payments (See FN5)       (5,909,357) (1,107)         Subtotal       \$ (25,282,397) \$ (4,737)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (1,379,188) \$ (258)         Additions to Permanent Endowments (See FN7)          Subtotal       \$ (1,379,188) \$ (258)	Other Sources / (Uses) of Funds				
Mandatory and Non-mandatory Transfers (See FN11)       (797,969)       (150)         Bond Proceeds Transfers (See FN4)       -       -         Debt Service Payments (See FN5)       (5,909,357)       (1,107)         Subtotal       \$ (25,282,397)       \$ (4,737)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (1,379,188)       \$ (258)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (1,379,188)       \$ (258)			(18,575,071)	\$	(3,480)
Bond Proceeds Transfers (See FN4)         -         -         -         -         -         -         -         Debt Service Payments (See FN5)         (1,107)         (1,107)         Subtotal         \$ (25,282,397)         \$ (4,737)         \$ (4,737)         \$ (4,737)         - <td>Mandatory and Non-mandatory Transfers (See FN11)</td> <td></td> <td>(797,969)</td> <td></td> <td>(150)</td>	Mandatory and Non-mandatory Transfers (See FN11)		(797,969)		(150)
Subtotal         \$ (25,282,397) \$ (4,737)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (1,379,188) \$ (258)           Additions to Permanent Endowments (See FN7)         -         -           Subtotal         \$ (1,379,188) \$ (258)			-		-
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) (1,379,188) \$ (258) Additions to Permanent Endowments (See FN7) Subtotal \$ (1,379,188) \$ (258)	Debt Service Payments (See FN5)		(5,909,357)		
Unrealized Gains / (Losses) (See FN6)       (1,379,188) \$ (258)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (1,379,188) \$ (258)	Subtotal	\$	(25,282,397)	\$	(4,737)
Unrealized Gains / (Losses) (See FN6)       (1,379,188) \$ (258)         Additions to Permanent Endowments (See FN7)       -       -         Subtotal       \$ (1,379,188) \$ (258)	Other Items Not for Current Operating Use				
Additions to Permanent Endowments (See FN7) Subtotal \$ (1,379,188) \$ (258)			(1,379,188)	\$	(258)
Subtotal \$ (1,379,188) \$ (258)			-		• '
Total Sources Over / (Under) Uses (See FN10) \$ (16,009,566) \$ (2,997)	Subtotal	\$	(1,379,188)	\$	(258)
	Total Sources Over / (Under) Uses (See FN10)	\$	(16,009,566)	\$	(2,997)

#### Angelo State University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	•		DETAIL	WORKSHEET FY	2008					FY 2008
Occasion Courses	Educational &	Danimuntad	Auxiliary	Restricted	Laan Franks	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of	Investment In Plant	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	31,248,982									31,248,98
State Grants and Contracts - Restricted	2,484,303			560,096						3,044,399
Research Development Funds/ Texas Competitive Knowledge Funds	63,044			,						63,044
Higher Education Assistance Funds	3,585,802									3,585,802
Available University Fund Excellence (See FN8)										0
Subtotal	37,382,131	0	0	560,096	0	0	0	0	0	37,942,227
Student & Parent	0.740.000	40.070.000								04 007 000
Tuition - Gross	9,713,033	12,273,989								21,987,022
Waivers, Remissions, and Exemptions (See FN1)	(1,322,336) (1,279,266)	(231,243) (1,836,066)								(1,553,579
Scholarship Discounts and Allowances (See FN1) Tuition - net	7,111,431	10,206,680	0	0	0	0	0	0	0	(3,115,332 17,318,111
Tultion - net	7,111,431	10,200,000	0	0	0	0	0	<u> </u>	0	17,310,111
Fees - Gross	278,325	5,389,039	4,841,401							10,508,765
Waivers, Remissions, and Exemptions (See FN1)	(37,891)	(101,530)	(135,030)							(274,451
Scholarship Discounts and Allowances (See FN1)	(36,657)	(806,146)	(717,545)							(1,560,348
Fees - Net	203,777	4,481,363	3,988,826	0	0	0	0	0	0	8,673,966
Tuition and Fees (net of Scholarship Discounts and Allowances)	7,315,208	14,688,043	3,988,826	0	0	0	0	0	0	25,992,077
Federal Government										
Federal Grants and Contracts - Restricted				7,441,450						7,441,450
Institutional Resources										
Endowment and Interest Income (See FN2)	243,721	595,884	528,415	5,403,205	53,983	(2,554,303)	8,997			4,279,902
Local Government Grants - Restricted		60,000		636,433						696,433
Private Gifts and Grants - Restricted				1,726,710		258,362			46,500	2,031,572
Sales and Services	176,466	1,217,117		77,174						1,470,757
Net Auxiliary Enterprises			8,784,346							8,784,346
Other Income (See FN3)	10,347	760,496	2,273	24,315	24,669	7,520,825	2.007	•	3,600	8,346,525
Subtotal Total Operating Sources	430,534 45,127,873	2,633,497 17,321,540	9,315,034 13,303,860	7,867,837 15,869,383	78,652 78,652	5,224,884 5,224,884	8,997 8,997	0	50,100 50,100	25,609,535 96,985,289
Operating Uses Instruction	23,484,380	1,831,263		7,469,210						32,784,853
Research	532,403	57,179		163,263						752,845
Public Service	416,956	1,098,366		322,957						1,838,279
Academic Support	2,657,261	1,404,679		26,042						4,087,982
Student Services	1,869,110	1,659,026		4,513						3,532,649
Institutional Support	2,663,882	8,954,720		947,711						12,566,313
Operations and Maintenance of Plant	2,894,608	4,326,928								7,221,536
Scholarships and Fellowships	1,212,268	89,182	10 700 700	3,749,605						5,051,055
Auxiliary Enterprises	440.000	400.070	12,732,738	04.450						12,732,738
Capital Outlay from Current Fund Sources* Other Expenses (See FN3)	418,606 77,675	102,076 142,733	51,219	31,456 19,681	286,890		4,511,610		123,074	603,357 5,161,663
Total Operating Uses	36,227,149	19,666,152	12,783,957	12,734,438	286,890	0	4,511,610	0	123,074	86,333,270
	00,227,140	10,000,102	12,700,007	12,704,400	200,000		4,011,010		120,014	00,000,270
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**							(18,575,071)			(18,575,071
Mandatory and Non-mandatory Transfers (See FN11)	(4,872,443)	(1,412,472)	3,722,694	72,470	62,374	5,554	1,623,854			(797,969
Bond Proceeds Transfers In (See FN4)	(4,072,443)	(1,412,412)	3,722,034	12,410	02,374	3,334	1,023,034			(181,808)
Debt Service Payments (See FN5)	(4,125,475)	(683,670)	(1,100,212)							(5,909,357
Subtotal	(8,997,918)	(2,096,142)	2,622,482	72,470	62,374	5,554	(16,951,217)	0	0	(25,282,397
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)				2,630		(1,381,818)				(1,379,188
Additions to Permanent Endowments (See FN7)				2,300		(.,55.,570)				(1,575,166
Subtotal	0	0	0	2,630	0	(1,381,818)	0	0	0	(1,379,188
Total Sources Over / (Under) Uses (See FN 10)	(97,194)	(4,440,754)	3,142,385	3,210,045	(145,864)	3,848,620	(21,453,830)	0	(72,974)	(16,009,566
Bond Proceeds										C
Depreciation Expense									(5,346,033)	(5,346,033
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts		,					10			
Capital Outlay	418,606	102,076	51,219	31,456	(145.004)	2 040 000	18,575,071		(E 440 007)	19,178,428
Change in Net Assets (Total Agrees with AFR***)	321,412	(4,338,678)	3,193,604	3,241,501	(145,864)	3,848,620	(2,878,759)	0	(5,419,007)	(2,177,171

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Angelo State University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

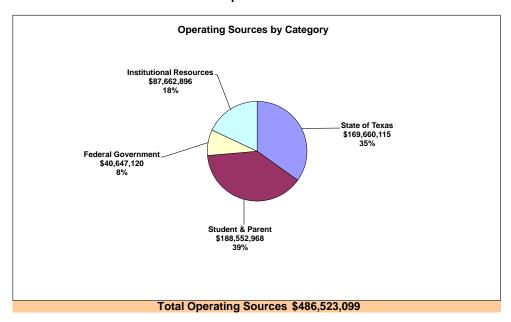
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

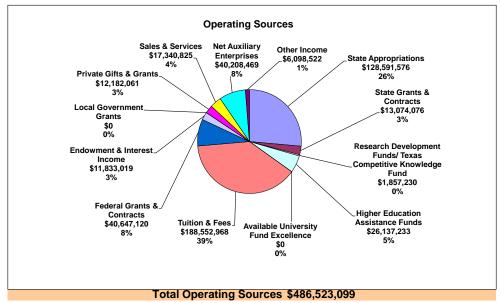
FN10: N/A

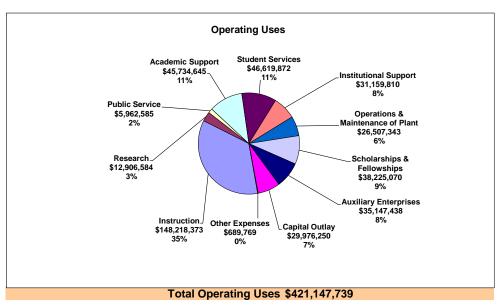
### University of North Texas System

University of North Texas

# FY 2008 University of North Texas







<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE		
Institution FTSEs			29	,051.06	
Operating Sources					
State of Texas					
State Appropriations	\$	128,591,576	\$	4,426	
State Grants and Contracts - Restricted		13,074,076		450	
Research Development Funds/ Texas Competitive Knowledge Fund		1,857,230		64	
Higher Education Assistance Funds		26,137,233		900	
Available University Fund Excellence (See FN8)		-		-	
Subtotal	\$	169,660,115	\$	5,840	
Student & Parent					
Tuition - net	\$	123,345,636	\$	4,246	
Fees - net		65,207,333		2,245	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	188,552,968	\$	6,491	
Federal Government					
Federal Grants and Contracts - Restricted	\$	40,647,120	\$	1,399	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	11,833,019	\$	407	
Local Government Grants - Restricted	Ψ	-	Ψ	-	
Private Gifts and Grants - Restricted		12,182,061		419	
Sales and Services		17,340,825		597	
Net Auxiliary Enterprises		40,208,469		1,384	
Other Income (See FN3)		6,098,522		210	
Subtotal	\$	87,662,896	\$	3,017	
Total Operating Sources	\$	486,523,099	\$	16,747	
Total Operating Sources	<b></b>	460,323,099	<u>Ψ</u>	10,747	
Operating Uses					
Instruction	\$	148,218,373	\$	5,102	
Research		12,906,584		444	
Public Service		5,962,585		205	
Academic Support		45,734,645		1,574	
Student Services		46,619,872		1,605	
Institutional Support		31,159,810		1,073	
Operations and Maintenance of Plant		26,507,343		912	
Scholarships and Fellowships		38,225,070		1,316	
Auxiliary Enterprises		35,147,438		1,210	
Capital Outlay from Current Fund Sources		29,976,250		1,032	
Other Expenses (See FN3)		689,769		24	
Total Operating Uses	\$	421,147,739	\$	14,497	
Other Sources / (Uses) of Funds					
Capital Outlay from Non-Current Fund Sources		_	\$	_	
Mandatory and Non-mandatory Transfers (See FN11)		(9,794,869)	Ψ	(337)	
Bond Proceeds Transfers (See FN4)		(5,754,005)		(007)	
Debt Service Payments (See FN5)		(8,967,010)		(309)	
Subtotal	\$	(18,761,879)	\$	(646)	
Other Items Not for Current Operating Use					
Unrealized Gains / (Losses) (See FN6)		183,572	\$	6	
Additions to Permanent Endowments (See FN7)		.00,0.2	Ŧ	-	
Subtotal	\$	183,572	\$	6	
Total Sources Over / (Under) Uses (See FN10)	\$	46,797,053	\$	1,610	
Total Gouldes Gvel / (Glidel) USES (See FIVIU)	Ψ	40,737,033	Ψ	1,010	

#### **University of North Texas** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL \	WORKSHEET FY	2008					FY 2008
Operating Sources	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
State of Texas	General	Designated	Litterprises	Experidable	Loan runus	Sillillai Tulius	riant	indebtedness	riant	Trimary Oniversity
State Appropriations	128,591,576									128,591,576
State Grants and Contracts - Restricted	8,554,138	1,708,590		2,811,348						13,074,076
Research Development Funds/ Texas Competitive Knowledge Funds	1,857,230									1,857,230
Higher Education Assistance Funds	26,137,233									26,137,233
Available University Fund Excellence (See FN8)										C
Subtotal	165,140,177	1,708,590	0	2,811,348	0	0	0	0	0	169,660,115
Student & Parent	04 407 700	89,693,646			317,301			413,555		454 040 000
Tuition - Gross	61,187,730				317,301			413,555		151,612,232
Waivers, Remissions, and Exemptions (See FN1)	(9,936,485) (7,401,232)	(103,631) (10,825,249)								(10,040,116 (18,226,481
Scholarship Discounts and Allowances (See FN1) Tuition - net	43,850,013	78,764,767	0	0	317,301	0	0	413,555	0	123,345,636
Tultion - Net	43,030,013	70,704,707	- 0	0	317,301	U	U	413,333	0	123,343,030
Fees - Gross	202,744	66,145,689	7,909,966	325,116						74,583,515
Waivers, Remissions, and Exemptions (See FN1)	(79,023)	(75,043)	(14,765)	(532)						(169,363
Scholarship Discounts and Allowances (See FN1)	(58,860)	(7,983,215)	(1,123,345)	(41,400)						(9,206,820
Fees - Net	64,861	58,087,432	6,771,856	283,184	0	0	0	0	0	65,207,333
Tuition and Fees (net of Scholarship Discounts and Allowances)	43,914,874	136,852,198	6,771,856	283,184	317,301	0	0	413,555	0	188,552,968
Federal Government										
Federal Grants and Contracts - Restricted				40,647,120						40,647,120
Institutional Resources										
Endowment and Interest Income (See FN2)	1,344,296	7,705,194	1,201,015	145,250	27,676	684,510	261,625	463,453		11,833,019
Local Government Grants - Restricted										(
Private Gifts and Grants - Restricted	5,989	4,515,314		7,428,362	5,040		227,356			12,182,061
Sales and Services	2,005,235	15,329,081		6,509						17,340,825
Net Auxiliary Enterprises			40,208,469							40,208,469
Other Income (See FN3)				2,144,009	114,234	175,949		337,956	3,326,374	6,098,522
Subtotal Total Operating Sources	3,355,520 212,410,571	27,549,589 166,110,377	41,409,484 48,181,340	9,724,130 53,465,782	146,950 464,251	860,459 860,459	488,981 488,981	801,409 1,214,964	3,326,374 3,326,374	87,662,896 486,523,099
Operating Uses										
Instruction	120,009,451	21,507,328		6,759,679			(58,085)			148,218,373
Research	2,022,945	2,537,470		8,569,306			(223,137)			12,906,584
Public Service	455,151	1,232,963		4,274,471						5,962,585
Academic Support	21,006,119	23,387,438		1,395,899			(54,811)			45,734,645
Student Services	9,495,781	35,782,755		1,364,541			(23,205)			46,619,872
Institutional Support	25,508,065	5,607,211		189,743			(145,209)			31,159,810
Operations and Maintenance of Plant	21,434,009	114,045		1,634			4,957,655			26,507,343
Scholarships and Fellowships	6,761,161	8,536,262	05 447 400	22,927,647						38,225,070
Auxiliary Enterprises	0.504.054	0.007.000	35,147,438	4 4 4 0 0 5 0			10 555 701			35,147,438
Capital Outlay from Current Fund Sources* Other Expenses (See FN3)	2,524,054 446,084	9,337,900 104,787	409,474 (30,282)	1,149,058	169,180		16,555,764			29,976,250 689,769
Total Operating Uses	209,662,820	108,148,159	35,526,630	46,631,978	169,180	0	21,008,972	0	0	421,147,739
· •	209,002,020	100,140,139	33,320,030	40,031,370	109,100	0	21,000,372	<u> </u>		421,147,733
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**										(
Mandatory and Non-mandatory Transfers (See FN11)	(1,017,588)	(7,829,987)	6,928	1,158,656			(2,800,000)		687,122	(9,794,869
Bond Proceeds Transfers In (See FN4)	(1,011,000)	(1,020,001)	0,020	1,100,000			(2,000,000)		007,122	(8,181,886
Debt Service Payments (See FN5)			(7,286)				(34.996)	(8,924,728)		(8,967,010
Subtotal	(1,017,588)	(7,829,987)	(358)	1,158,656	0	0	(2,834,996)	(8,924,728)	687,122	(18,761,879
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	120,926	1,442,964	171,398	20,817	3,648	(1,672,312)	11,225	66,355	18,551	183,572
Additions to Permanent Endowments (See FN7)	120,926	1,442,904	111,388	20,017	3,048	(1,012,312)	11,225	00,335	100,001	183,572
Subtotal	120,926	1,442,964	171,398	20,817	3,648	(1,672,312)	11,225	66,355	18,551	183,572
Total Sources Over / (Under) Uses (See FN 10)	1,851,089	51,575,195	12,825,750	8,013,277	298,719	(811,853)	(23,343,762)	(7,643,409)	4.032.047	46,797,053
	1,001,008	01,070,100	12,020,100	0,010,277	200,719	(011,000)	(20,040,102)	(7,040,409)	7,002,071	
Bond Proceeds Depreciation Expense							(21,126,633)			(21,126,633
Transfer of Capital Asses(s) from System							(21,120,033)			(21,120,03
Other Post-Employment Benefit (OPEB) Expense										
Other Post-Employment Benefit (OPEB) Expense Non-Cash Capital Gifts										
Capital Outlay	2,524,054	9,337,900	409,474	1,149,058			16,555,764			29,976,25
Change in Net Assets (Total Agrees with AFR***)	4,375,143	60,913,095	13,235,224	9,162,335	298,719	(811,853)	(27,914,631)	(7,643,409)	4,032,047	55,646,670
	2,070,140	55,510,000	.0,200,227	5,102,000	200,710	(011,000)	(=1,001)	(,,040,400)	.,502,077	33,543,07

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of North Texas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 46.4 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 360,256. Non-expendable funds consist of unrealized gains (losses) of \$ 176,584 and additions (reductions) to permanent endowments of \$ 183,572. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 46,797,053.

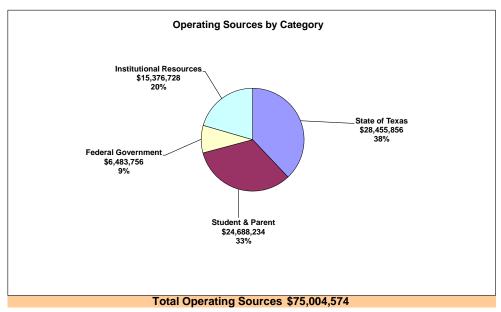
## -University Non-Syster Institutions

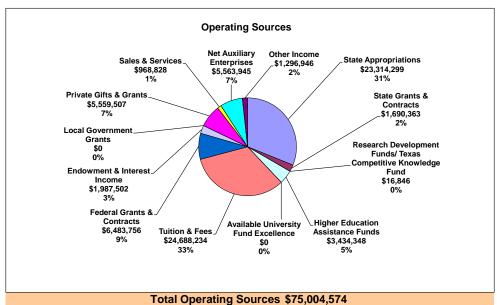
## University Non-System Institutions

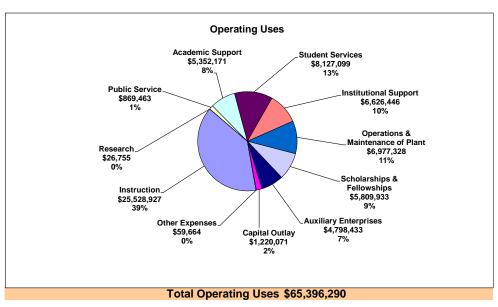
Midwestern State University Stephen F. Austin State University Texas Southern University Texas Woman's University

### **FY 2008**

## Midwestern State University







<b>SUMMARY WORKSHEET FY 2008</b>	Amount	F	Per FTSE	
Institution FTSEs			4,876.88	
Operating Sources State of Texas				
	ø	23,314,299	Φ.	4 701
State Appropriations State Grants and Contracts - Restricted	\$	1,690,363	\$	4,781 347
Research Development Funds/ Texas Competitive Knowledge Fund		16,846		3
Higher Education Assistance Funds		3,434,348		704
Available University Fund Excellence (See FN8)		-		-
Subtotal	\$	28,455,856	\$	5,835
Student & Parent	•	40 504 004	•	0.000
Tuition - net	\$	16,534,964	\$	3,390
Fees - net		8,153,270	_	1,672
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	24,688,234	\$	5,062
Federal Government				
Federal Grants and Contracts - Restricted	\$	6,483,756	\$	1,329
Institutional Resources	•		•	
Endowment and Interest Income (See FN2)	\$	1,987,502	\$	408
Local Government Grants - Restricted Private Gifts and Grants - Restricted		- 		1 140
Sales and Services		5,559,507 968,828		1,140 199
Net Auxiliary Enterprises		5,563,945		1,141
Other Income (See FN3)		1,296,946		266
Subtotal	\$	15,376,728	\$	3,154
	\$	75,004,574	\$ \$	
Total Operating Sources	φ	75,004,574	φ	15,380
Operating Uses				
Instruction	\$	25,528,927	\$	5,235
Research		26,755		5
Public Service		869,463		178
Academic Support		5,352,171		1,097
Student Services		8,127,099		1,666
Institutional Support		6,626,446		1,359
Operations and Maintenance of Plant		6,977,328		1,431
Scholarships and Fellowships		5,809,933		1,191
Auxiliary Enterprises		4,798,433		984
Capital Outlay from Current Fund Sources		1,220,071		250
Other Expenses (See FN3)		59,664		12
Total Operating Uses	\$	65,396,290	\$	13,408
Other Sources / (Uses) of Funds				
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(15,118,169)	\$	(3,100)
Mandatory and Non-mandatory Transfers (See FN11)		(769,978)	Ψ	(158)
Bond Proceeds Transfers (See FN4)		12,577,927		2,579
Debt Service Payments (See FN5)		(4,437,947)		(910)
Subtotal	\$		\$	(1,589)
				•
Other Items Not for Current Operating Use		(0.17.175)	•	/=a:
Unrealized Gains / (Losses) (See FN6)		(245,152)	\$	(50)
Additions to Permanent Endowments (See FN7)	Φ.	183,919	Φ.	38
Subtotal	\$	(61,233)	Ф	(12)
Total Sources Over / (Under) Uses (See FN10)	\$	1,798,884	\$	371

#### **Midwestern State University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

	DETAIL WORKSTEEL FT 2000								FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	23,314,299									23,314,299
State Grants and Contracts - Restricted	1,261,419			428,944						1,690,363
Research Development Funds/ Texas Competitive Knowledge Funds	16,846			,						16,846
Higher Education Assistance Funds	3,434,348									3,434,348
Available University Fund Excellence (See FN8)	-,,									0,101,010
Subtotal	28,026,912	0	0	428,944	0	0	0	0	0	28,455,856
	-7									-,,
Student & Parent										
Tuition - Gross	11,214,794	12,807,034								24,021,828
Waivers, Remissions, and Exemptions (See FN1)	(3,489,349)	(191,555)								(3,680,904
Scholarship Discounts and Allowances (See FN1)	(1,446,098)	(2,359,862)								(3,805,960
Tuition - net	6,279,347	10,255,617	0	0	0	0	0	0	0	16,534,964
F 0	56,071	10,254,938	211,257							10,522,266
Fees - Gross	56,071									
Waivers, Remissions, and Exemptions (See FN1)		(451,436)	(88,286)							(539,722
Scholarship Discounts and Allowances (See FN1)	FC 074	(1,806,423)	(22,851)	^		•	^	^	^	(1,829,274
Fees - Net	56,071	7,997,079	100,120	0	0	0	0	0	0	8,153,270
Tuition and Fees (net of Scholarship Discounts and Allowances)	6,335,418	18,252,696	100,120	0	0	0	0	0	0	24,688,234
Federal Government										
Federal Government Federal Grants and Contracts - Restricted		8,135		6,475,621						6,483,756
		5,.50		-, ., 0,021						5,155,100
Institutional Resources										
Endowment and Interest Income (See FN2)	110,097	658,802	108,166	135,213	28,349		946,875			1,987,502
Local Government Grants - Restricted										0
Private Gifts and Grants - Restricted		107,857		4,461,548			990,102			5,559,507
Sales and Services	1,900	931,135		35,793						968,828
Net Auxiliary Enterprises	****		5,563,945	,						5,563,945
Other Income (See FN3)	58,608	1,146,520	-,,-	38.417	52,847		554			1,296,946
Subtotal	170,605	2,844,314	5,672,111	4,670,971	81,196	0	1,937,531	0	0	15,376,728
Total Operating Sources	34,532,935	21,105,145	5,772,231	11,575,536	81,196	0	1,937,531	0	0	75,004,574
Operating Uses Instruction	19,536,663	5,037,696		954,568						25,528,927
Research	12,889	000 400		13,866						26,755
Public Service	136,741	233,166		499,556						869,463
Academic Support	2,168,667	1,880,181		1,303,323	475.005					5,352,171
Student Services	1,496,625	6,263,102		192,277	175,095					8,127,099
Institutional Support	2,107,722	4,264,647		254,077						6,626,446
Operations and Maintenance of Plant	5,800,334	1,081,288	(00 1)				95,706			6,977,328
Scholarships and Fellowships	(220,560)	(688,572)	(22,551)	6,741,616						5,809,933
Auxiliary Enterprises			4,798,433							4,798,433
Capital Outlay from Current Fund Sources*	836,443	264,173	20,552	98,903						1,220,071
Other Expenses (See FN3) Total Operating Uses	31,875,524	18,335,681	4,796,434	10,058,186	175,095	0	95,706	3,133 3,133	56,531 56,531	59,664 65,396,290
Total Operating Uses	31,075,524	10,333,001	4,790,434	10,056,166	175,095	U	95,706	3,133	30,331	05,390,290
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(15,118,169)			(15,118,169)
Mandatory and Non-mandatory Transfers (See FN11)	(2,184,041)	(3,565,095)	(1,962,974)	(210,916)	107,655	(142,374)	(1,607,096)	1,865,784	6,929,079	(769,978)
Bond Proceeds Transfers In (See FN4)			/			,	12,577,927			12,577,927
Debt Service Payments (See FN5)							,,	(4,437,947)		(4,437,947)
Subtotal	(2,184,041)	(3,565,095)	(1,962,974)	(210,916	107,655	(142,374)	(4,147,338)	(2,572,163)	6,929,079	(7,748,167)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(526)	(16,225)	(802)	807	(1,612)	(224,402)	(2,096)	(296)		(245,152)
Additions to Permanent Endowments (See FN7)	(526)	(10,223)	(002)	007	(1,012)	183,919	(2,090)	(290)		183,919
Subtotal	(526)	(16,225)	(802)	807	(1,612)	(40,483)	(2,096)	(296)	0	(61,233)
	` '					•		, ,		
Total Sources Over / (Under) Uses (See FN 10)	472,844	(811,856)	(987,979)	1,307,241	12,144	(182,857)	(2,307,609)	(2,575,592)	6,872,548	1,798,884
Bond Proceeds/Principal Debt Payments							(12,577,927)	2,575,000		(10,002,927)
Transfer of Capital Asses(s) from System							, ,,	,,		, ., ,,
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Depreciation Expense									(6,023,910)	(6,023,910
Capital Outlay	836,443	264,173	20,552	98.903			15,118,169		(0,020,010)	16,338,240
Change in Net Assets (Total Agrees with AFR***)	1,309,287	(547,683)	(967,427)	1,406,144	12,144	(182,857)	232,633	(592)	848,638	2,110,287
g	1,000,201	(0.1,500)	(001,721)	1,100,177	,	(102,307)		(002)	0.0,000	2, 10,207

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Midwestern State University
For the Year Ended August 31, 2008
Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

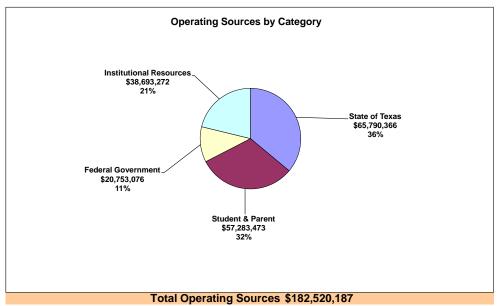
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

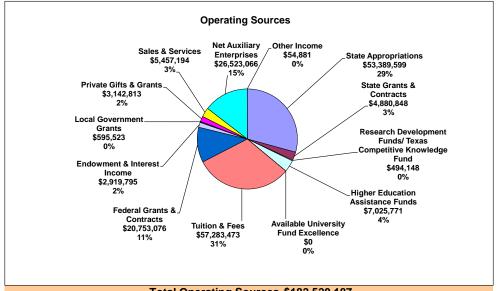
**FN9:** Auxiliary Enterprises include housing and food service, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 2.0 million. This income is fully committed to capital disbursements. Non-expendable funds are \$ (61,233). Non-expendable funds consist of unrealized losses of \$ 245,152 and additions to permanent endowments of \$ 183,919. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 1,798,884.

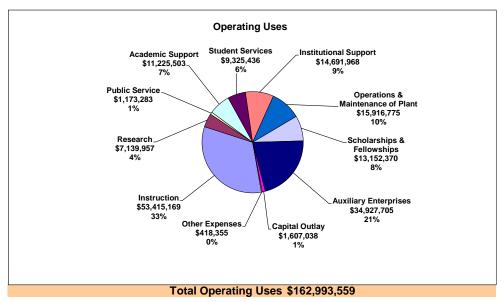
## Stephen F. Austin State University



Total Operating Sources \$102,320,107



**Total Operating Sources \$182,520,187** 



Departing Sources   State of Texas   State of State of Texas   State of Texas   State of State of State	<b>SUMMARY WORKSHEET FY 2008</b>		Amount	F	Per FTSE
State Appropriations         \$ 53,389,599         \$ 5,090           State Efrants and Contracts - Restricted         4,880,848         468           Research Development Funds/ Texas Competitive Knowledge Fund         494,148         467           Higher Education Assistance Funds         7,025,771         670           Available University Fund Excellence (See FN8)         66,790,366         5,6272           Student & Parent         Tuition - net         \$ 39,452,491         \$ 3,761           Fees - net         17,830,982         1,700           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 67,283,473         \$ 5,461           Federal Grants and Contracts - Restricted         \$ 20,753,076         \$ 1,979           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,919,795         \$ 278           Local Government Grants - Restricted         \$ 95,523         5,77           Institutional Resources         \$ 5,457,194         \$ 20           Local Government Grants - Restricted         \$ 95,523         \$ 278           Local Government Grants - Restricted         \$ 95,523         \$ 278           Local Government Grants - Restricted         \$ 33,869,272         \$ 3,869           Other Income (See FN3) <t< th=""><th>Institution FTSEs</th><th></th><th></th><th>1</th><th>0,488.74</th></t<>	Institution FTSEs			1	0,488.74
State Appropriations	Operating Sources				
State Grants and Contracts - Restricted   4,880,848   487   478   494,148   447   418   448   447   418   448	State of Texas				
Research Development Funds/ Texas Competitive Knowledge Fund         494,148         47           Higher Education Assistance Funds         7,025,771         67           Available University Fund Excellence (See FN8)         65,790,366         \$6,272           Student & Parent           Tuition - net         \$39,452,491         \$3,61           Fees - net         17,830,982         1,700           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$72,234,73         \$5,461           Federal Government         ***         ***         \$5,283,473         \$5,461           Federal Grants and Contacts - Restricted         \$20,753,076         \$1,979         ***           Institutional Resources         ****         \$2,919,795         \$2,78         ***         *		\$		\$	,
Higher Education Assistance Funds					
Available University Fund Excellence (See FN8)   65,790,366   6,272	·				
Subtotal   S. 65,790,366   S. 6,272			7,025,771		670
Student & Parent   Tuition - net   \$ 39,452,491   \$ 3,761     Fees - net   17,830,992   1,700     Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 57,283,473   \$ 5,461     Federal Government   Federal Grants and Contracts - Restricted   \$ 20,753,076   \$ 1,979     Institutional Resources   Endowment and Interest Income (See FN2)   \$ 2,919,795   \$ 278     Local Government Trants - Restricted   \$ 595,523   \$ 57     Frivate Girts and Grants - Restricted   \$ 595,523   \$ 57     Frivate Girts and Grants - Restricted   \$ 595,523   \$ 57     Frivate Girts and Grants - Restricted   \$ 3,142,813   \$ 300     Sales and Services   \$ 5,457,194   \$ 520     Net Auxiliary Enterprises   \$ 26,523,066   \$ 2,529     Other Income (See FN3)   \$ 54,881   \$ 5     Subtotal   \$ 38,693,272   \$ 3,689     Total Operating Sources   \$ 182,520,187   \$ 17,401     Operating Uses	,	\$	65.790.366	\$	6.272
Tuition - net Fees - net         \$ 39,452.491         \$ 3,761           Fees - net         17,830.982         1,700           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 57,283.473         \$ 5,461           Federal Government           Federal Grants and Contracts - Restricted         \$ 20,753.076         \$ 1,979           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 2,919,795         \$ 278           Local Government Grants - Restricted         595,523         57           Frivate Gifts and Grants - Restricted         595,523         57           Private Gifts and Grants - Restricted         5,457,194         520           Selection of Gifts and Grants - Restricted         5,457,194         520           Met Auxiliary Enterprises         26,523,066         2,529           Other Income (See FN3)         54,881         5           Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         1,173,283         1,12           Institutional Support         1,245,243         89           Upberations and Maintenance of Plant		<del>-</del>	,,	<u> </u>	
Fees - net		•	00 450 404	•	0.704
Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 57,283,473   \$ 5,461		\$		\$	
Federal Government		•		Φ.	
Pederal Grants and Contracts - Restricted	Tultion and Fees (net of Scholarship Discounts and Allowances)	Ф	57,283,473	Ф	5,461
Institutional Resources   Endowment and Interest Income (See FN2)   \$ 2,919,795   \$ 278     Local Government Grants - Restricted   595,523   57     Private Gifts and Grants - Restricted   3,142,813   300     Sales and Services   5,457,194   520     Net Auxiliary Enterprises   26,523,066   2,529     Other Income (See FN3)   54,881   5     Subtotal   \$ 38,693,272   \$ 3,889     Total Operating Sources   \$ 182,520,187   \$ 17,401     Operating Uses					
Endowment and Interest Income (See FN2)         \$ 2,919,795         \$ 278           Local Government Grants - Restricted         595,523         57           Private Gifts and Grants - Restricted         3,142,813         300           Sales and Services         5,457,194         520           Net Auxilliary Enterprises         26,523,066         2,529           Other Income (See FN3)         54,881         5           Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses           Instruction         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         11,732,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,891,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxillary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153	Federal Grants and Contracts - Restricted	\$	20,753,076	\$	1,979
Local Government Grants - Restricted         595,523         57           Private Gifts and Grants - Restricted         3,142,813         30           Sales and Services         5,457,194         520           Net Auxiliary Enterprises         26,523,066         2,529           Other Income (See FN3)         54,881         5           Subtotal         \$38,693,272         \$3,689           Total Operating Sources         *182,520,187         \$17,401           Operating Uses           Instruction         \$53,415,169         \$5,093           Research         7,139,957         681           Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,033         153           Other Expresses (See FN3)         44,8355         40           Total Operating Uses         (16,746,186)         (1,597)	Institutional Resources				
Private Gifts and Grants - Restricted         3,142,813         300           Sales and Services         5,457,194         520           Net Auxiliary Enterprises         26,523,066         2,529           Other Income (See FN3)         54,881         5           Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses           Instruction         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         11,72,283         11,2           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operating Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3) <td>Endowment and Interest Income (See FN2)</td> <td>\$</td> <td>2,919,795</td> <td>\$</td> <td>278</td>	Endowment and Interest Income (See FN2)	\$	2,919,795	\$	278
Sales and Services         5,457,194         520           Net Auxiliary Enterprises         26,523,066         2,529           Other Income (See FN3)         54,881         5           Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses           Instruction         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         11,225,503         1,070           Student Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,681,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)			,		
Net Auxiliary Enterprises Other Income (See FN3)         26,523,066         2,529 Other Income (See FN3)         2,529 Other Income (See FN3)         54,881         5           Subtotal         3,8693,272         3,689           Total Operating Sources         \$182,520,187         \$17,401           Operating Uses           Instruction         \$53,415,169         \$5,903           Research         7,139,957         681           Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         40         1           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds         1         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN1)         (70,					
Other Income (See FN3)         54,881         5           Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses           Instruction         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         11,225,503         1,107           Student Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Mandatory and Non-mandatory Transfers (See FN5)         (12,268,249)         (1,170)					
Subtotal         \$ 38,693,272         \$ 3,689           Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses           Instruction         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operatings and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)					
Total Operating Sources         \$ 182,520,187         \$ 17,401           Operating Uses         \$ 53,415,169         \$ 5,093           Research         7,139,957         681           Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         \$ 162,993,559         15,541           Other Sources / (Uses) of Funds         (16,746,186)         (1,597)           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN6)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         (911) <tr< td=""><td></td><td></td><td></td><td></td><td></td></tr<>					
Operating Uses           Instruction         \$ 53,415,169 \$ 5,093           Research         7,139,957 681           Public Service         1,173,283 112           Academic Support         11,225,503 1,070           Student Services         9,325,436 889           Institutional Support         14,691,968 1,401           Operations and Maintenance of Plant         15,916,775 1,518           Scholarships and Fellowships         13,152,370 1,254           Auxiliary Enterprises         34,927,705 3,330           Capital Outlay from Current Fund Sources         1,607,038 153           Other Expenses (See FN3)         418,355 40           Total Operating Uses         \$ 162,993,559 \$ 15,541           Other Sources / (Uses) of Funds         (16,746,186) \$ (1,597)           Capital Outlay from Non-Current Fund Sources         (16,746,186) \$ (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234) (67)           Bond Proceeds Transfers (See FN4)         20,175,000 1,923           Debt Service Payments (See FN5)         (12,268,249) (1,170)           Subtotal         \$ (9,539,669) \$ (911)           Other Items Not for Current Operating Use         Urrealized Gains / (Losses) (See FN6)         (171,139) \$ (16)           Additions to Permanent Endowments (See FN7)					
Instruction	Total Operating Sources	\$	182,520,187	\$	17,401
Research         7,139,957         681           Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,715,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)	Operating Uses				
Public Service         1,173,283         112           Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bodbt Service Payments (See FN6)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         (16)           Additions to Permanent Endowments (See FN7)         136,678         13	Instruction	\$	53,415,169	\$	5,093
Academic Support         11,225,503         1,070           Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         (16)           Additions to Permanent Endowments (See FN7)         136,678         13 <td>Research</td> <td></td> <td>7,139,957</td> <td></td> <td>681</td>	Research		7,139,957		681
Student Services         9,325,436         889           Institutional Support         14,691,968         1,401           Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461)         \$ (3) <td>Public Service</td> <td></td> <td>1,173,283</td> <td></td> <td>112</td>	Public Service		1,173,283		112
Institutional Support	Academic Support		11,225,503		1,070
Operations and Maintenance of Plant         15,916,775         1,518           Scholarships and Fellowships         13,152,370         1,254           Auxiliary Enterprises         34,927,705         3,330           Capital Outlay from Current Fund Sources         1,607,038         153           Other Expenses (See FN3)         418,355         40           Total Operating Uses         162,993,559         15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         \$ (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461)         \$ (3)					
Scholarships and Fellowships       13,152,370       1,254         Auxiliary Enterprises       34,927,705       3,330         Capital Outlay from Current Fund Sources       1,607,038       153         Other Expenses (See FN3)       418,355       40         Total Operating Uses       \$ 162,993,559       \$ 15,541         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (16,746,186)       \$ (1,597)         Mandatory and Non-mandatory Transfers (See FN11)       (700,234)       (67)         Bond Proceeds Transfers (See FN4)       20,175,000       1,923         Debt Service Payments (See FN5)       (12,268,249)       (1,170)         Subtotal       \$ (9,539,669)       \$ (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139)       \$ (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461)       \$ (3)			14,691,968		
Auxiliary Enterprises       34,927,705       3,330         Capital Outlay from Current Fund Sources       1,607,038       153         Other Expenses (See FN3)       418,355       40         Total Operating Uses       \$ 162,993,559       \$ 15,541         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (16,746,186)       (1,597)         Mandatory and Non-mandatory Transfers (See FN11)       (700,234)       (67)         Bond Proceeds Transfers (See FN4)       20,175,000       1,923         Debt Service Payments (See FN5)       (12,268,249)       (1,170)         Subtotal       \$ (9,539,669)       (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139)       (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461)       \$ (3)					
Capital Outlay from Current Fund Sources       1,607,038       153         Other Expenses (See FN3)       418,355       40         Total Operating Uses       \$ 162,993,559       \$ 15,541         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (16,746,186)       \$ (1,597)         Mandatory and Non-mandatory Transfers (See FN11)       (700,234)       (67)         Bond Proceeds Transfers (See FN4)       20,175,000       1,923         Debt Service Payments (See FN5)       (12,268,249)       (1,170)         Subtotal       \$ (9,539,669)       \$ (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139)       \$ (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461)       \$ (3)					
Other Expenses (See FN3)         418,355         40           Total Operating Uses         \$ 162,993,559         \$ 15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         \$ (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461)         \$ (3)	·				
Total Operating Uses         \$ 162,993,559         \$ 15,541           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186)         \$ (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234)         (67)           Bond Proceeds Transfers (See FN4)         20,175,000         1,923           Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         \$ (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         \$ (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461)         \$ (3)					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (16,746,186) \$ (1,597)           Mandatory and Non-mandatory Transfers (See FN11)         (700,234) (67)           Bond Proceeds Transfers (See FN4)         20,175,000 1,923           Debt Service Payments (See FN5)         (12,268,249) (1,170)           Subtotal         \$ (9,539,669) \$ (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139) \$ (16)           Additions to Permanent Endowments (See FN7)         136,678 13           Subtotal         \$ (34,461) \$ (3)		•		•	
Capital Outlay from Non-Current Fund Sources       (16,746,186) \$ (1,597)         Mandatory and Non-mandatory Transfers (See FN11)       (700,234) (67)         Bond Proceeds Transfers (See FN4)       20,175,000 1,923         Debt Service Payments (See FN5)       (12,268,249) (1,170)         Subtotal       \$ (9,539,669) \$ (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139) \$ (16)         Additions to Permanent Endowments (See FN7)       136,678 13         Subtotal       \$ (34,461) \$ (3)	Total Operating Uses	Φ	102,993,559	Ф	10,041
Mandatory and Non-mandatory Transfers (See FN11)       (700,234)       (67)         Bond Proceeds Transfers (See FN4)       20,175,000       1,923         Debt Service Payments (See FN5)       (12,268,249)       (1,170)         Subtotal       \$ (9,539,669)       \$ (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139)       \$ (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461)       \$ (3)			//0.7/0./05	•	// <b>=</b> 0=`
Bond Proceeds Transfers (See FN4)       20,175,000       1,923         Debt Service Payments (See FN5)       (12,268,249)       (1,170)         Subtotal       \$ (9,539,669)       \$ (911)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (171,139)       \$ (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461)       \$ (3)			·	\$	
Debt Service Payments (See FN5)         (12,268,249)         (1,170)           Subtotal         \$ (9,539,669)         \$ (911)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139)         \$ (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461)         \$ (3)					
Subtotal         \$ (9,539,669) \$ (911)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (171,139) \$ (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461) \$ (3)					
Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (171,139) \$ (16)           Additions to Permanent Endowments (See FN7)         136,678         13           Subtotal         \$ (34,461) \$ (3)		•		•	
Unrealized Gains / (Losses) (See FN6)       (171,139) \$ (16)         Additions to Permanent Endowments (See FN7)       136,678       13         Subtotal       \$ (34,461) \$ (3)	Subtotal	Ψ	(9,559,669)	Ψ	(911)
Additions to Permanent Endowments (See FN7) 136,678 13 Subtotal \$ (34,461) \$ (3)					
Subtotal \$ (34,461) \$ (3)			,	\$	
	, ,				
Total Sources Over / (Under) Uses (See FN10) \$ 9,952,498 \$ 946	Sudtotal	\$	(34,461)	\$	(3)
	Total Sources Over / (Under) Uses (See FN10)	\$	9,952,498	\$	946

## Stephen F. Austin State University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational 9		Auviliant	Dootrioted		Annuity, Life &	Unavnandad	Detiroment of	- Investment In	=
Operating Sources	Educational & General	Designated	Auxiliary Enterprises	Restricted Expendable	Loan Funds	Endowment and Similar Funds	Unexpended Plant	Retirement of Indebtedness	Investment In Plant	Primary University
State of Texas	General	Designated	Enterprises	Experiuable	LUAII FUIIUS	Sillillai Fullus	гіані	indebtedness	FIGIIL	Filliary University
State Of Texas State Appropriations	53,389,599									53,389,599
State Grants and Contracts - Restricted	3,947,711			933,137						4,880,848
Research Development Funds/ Texas Competitive Knowledge Funds	494,148			933,137						4,000,040
Higher Education Assistance Funds	7,025,771									7,025,771
Available University Fund Excellence (See FN8)	04.057.000			200 407			0			0 25 700 000
Subtotal	64,857,229	0	0	933,137	0	0	0	0	0	65,790,366
Student & Parent										
Tuition - Gross	18,181,031	30,495,007								48,676,038
Waivers, Remissions, and Exemptions (See FN1)	(340,133)	(495,477)								(835,610
Scholarship Discounts and Allowances (See FN1)	(3,104,841)	(5,283,096)								(8,387,937
Tuition - net	14,736,057	24,716,434	0	0	0	0	0	0	0	39,452,491
Fees - Gross	319,778	16 124 722	5,545,512							22,000,013
		16,134,723								
Waivers, Remissions, and Exemptions (See FN1)	(2,086)	(239,039)	(71,553)							(312,678)
Scholarship Discounts and Allowances (See FN1)	(58,523)	(2,818,470)	(979,360)							(3,856,353)
Fees - Net	259,169	13,077,214	4,494,599	0	0	0	0	0	0	17,830,982
Tuition and Fees (net of Scholarship Discounts and Allowances)	14,995,226	37,793,648	4,494,599	0	0	0	0	0	0	57,283,473
Federal Government										
Federal Grants and Contracts - Restricted	498,753	132,120		20,046,149	76,054					20,753,076
Institutional Descuree								·		
Institutional Resources	100 500	2 022 027	247 440	274 000	14.004	65.050	24.007			2 040 705
Endowment and Interest Income (See FN2)	189,529	2,023,907	217,112	374,896	14,904	65,350	34,097			2,919,795
Local Government Grants - Restricted				595,523						595,523
Private Gifts and Grants - Restricted		35,932	337	2,734,183			372,361			3,142,813
Sales and Services	608,061	3,820,346		1,028,787						5,457,194
Net Auxiliary Enterprises			26,523,066							26,523,066
Other Income (See FN3)	51,466	1,800				1,615				54,881
Subtotal	849,056	5,881,985	26,740,515	4,733,389	14,904	66,965	406,458	0	0	38,693,272
Total Operating Sources	81,200,264	43,807,753	31,235,114	25,712,675	90,958	66,965	406,458	0	0	182,520,187
Operating Uses Instruction Research Public Service	45,627,600 2,185,623 153,487	4,334,487 94,455 519,068		3,453,082 4,859,879 500,728						53,415,169 7,139,957 1,173,283
Academic Support	8,682,561	1,830,190		700,773			11,979			11,225,503
Student Services	3,963,613	4,233,688		811,061	317,074					9,325,436
Institutional Support	10,786,498	3,223,360		299,032			383,078			14,691,968
Operations and Maintenance of Plant	12,325,196	958,996					2,632,583			15,916,775
Scholarships and Fellowships	1,647,683	3,839,647	1,281,933	6,383,107						13,152,370
Auxiliary Enterprises			34,927,705							34,927,705
Capital Outlay from Current Fund Sources*	1,049,504	199,867	248,282	109,385						1,607,038
Other Expenses (See FN3)	.,,	16,065	3,406	265	117.300	74,621	38.759	4.825	163,114	418,355
Total Operating Uses	86,421,765	19,249,823	36,461,326	17,117,312	434,374	74,621	3,066,399	4,825	163,114	162,993,559
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(16,378,323)	(367,863)		(16,746,186)
Mandatory and Non-mandatory Transfers (See FN11)	5,887,147	(22,444,434)	6,085,785	(0 447 600)			3,581,296	14,637,638		(700,234)
	5,887,147	(22,444,434)	0,085,785	(8,447,666)	,			14,037,038	7 405 050	
Bond Proceeds Transfers In (See FN4)							13,009,150		7,165,850	20,175,000
Debt Service Payments (See FN5) Subtotal	5,887,147	(22,444,434)	6,085,785	(8,447,666)	) 0	0	212,123	(12,268,249) 2,001,526	7,165,850	(12,268,249)
	5,001,141	(44,44,454)	0,000,705	(0,447,000)	, 0	<u> </u>	212,123	2,001,526	1,100,000	(ਖ਼,ਗ਼ਖ਼,ਖ਼ਖ਼ਖ਼)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		158,977	120,426			(496,831)	46,289			(171,139)
Additions to Permanent Endowments (See FN7)		150,511	120,720			136,678	70,209			136,678
Subtotal	0	158,977	120,426	0	0	(360,153)	46,289	0	0	(34,461)
Total Sources Over / (Under) Uses (See FN 10)	665,646	2,272,473	979,999	147,697	(343,416)	(367,809)	(2,401,529)	1,996,701	7,002,736	9,952,498
	,-10	,,	,	, 201	\ )	(==:,==0)	, , , , , , ,	,,-		
Bond Proceeds									(13,080,000)	(13,080,000)
Depreciation Expense									(9,939,710)	(9,939,710)
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay									18,353,225	18,353,225
Change in Net Assets (Total Agrees with AFR***)	665,646	2.272.473	979.999	147.697	(343.416)	(367,809)	(2,401,529)	1,996,701	2.336.251	5,286,013
Shango in Not Abboto (Total Agrees Will Al IV	000,040	2,212,713	313,333	ופט, ודו	(010,110)	(501,008)	(2,701,029)	1,000,101	۱ ۱ ۱ ۱ ۱ ۱	5,200,013

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Stephen F. Austin State University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues. In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5**: Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

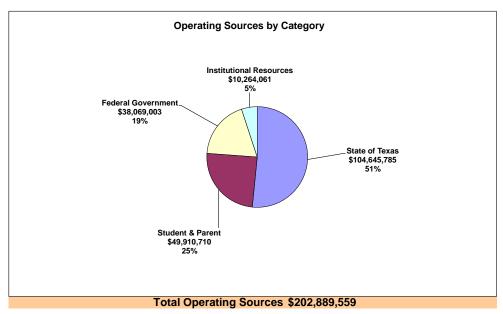
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

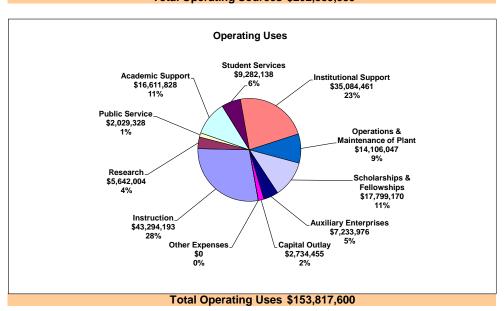
**FN10:** Revenues received but not yet expended are approximately \$ 5.3 million. This income is fully committed to capital disbursements. Non-expendable funds are \$ 34,462. Non-expendable funds consist of unrealized losses of \$ (171,140) and additions to permanent endowments of \$ 136,678. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 5,286,013.

**FN11:** Mandatory and non-mandatory transfers includes transfers between funds, transfers to and from other state agencies. In total, all transfers between funds net to zero with the exception of any amounts transferred to and from another state agency. There are no transfers of education and general funds provided by the State of Texas to restricted or auxiliary fund groups. Transfers between education and general funds and designated funds are related to Texas Public Education Grant as provided by the State of Texas.

## **Texas Southern University**



**Operating Sources** Sales & Services **Net Auxiliary** Private Gifts & Grants \$1,685,930 Enterprises \_\$1,011,730 \$125,419 0% **Local Government** Other Income \$5,367,786 0% Grants \$187,940 0% **Endowment & Interest** State Appropriations \$88,099,273 Income 43% State Grants & Federal Grants & Contracts Contracts \$4,734,755 \$38,069,003 Research Development Funds/ Texas
Competitive Knowledge Tuition & Fees \$49,910,710 Higher Education Available University Assistance Funds \$11,156,463 \$655,294 Fund Excellence 0% Total Operating Sources \$202,889,559



SUMMARY WORKSHEET FY 2008		Amount	Pe	er FTSE
Institution FTSEs			8	,054.19
Operating Sources				
State of Texas				
State Appropriations	\$	88,099,273	\$	10,938
State Grants and Contracts - Restricted		4,734,755		588
Research Development Funds/ Texas Competitive Knowledge Fund		655,294		81
Higher Education Assistance Funds		11,156,463		1,385
Available University Fund Excellence (See FN8) Subtotal	\$	104,645,785	\$	12,992
Subiolal	Φ	104,045,765	Φ	12,992
Student & Parent	•			
Tuition - net	\$	42,624,507	\$	5,292
Fees - net		7,286,203		905
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	49,910,710	\$	6,197
Federal Government				
Federal Grants and Contracts - Restricted	\$	38,069,003	\$	4,727
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	1,885,256	\$	234
Local Government Grants - Restricted	Ψ	187,940	Ψ	23
Private Gifts and Grants - Restricted		1,685,930		209
Sales and Services		125,419		16
Net Auxiliary Enterprises		1,011,730		126
Other Income (See FN3)		5,367,786		666
Subtotal	\$		•	1,274
		10,264,061	\$	
Total Operating Sources	\$	202,889,559	\$	25,190
Operating Uses				
Instruction	\$	43,294,193	\$	5,375
Research		5,642,004		701
Public Service		2,029,328		252
Academic Support		16,611,828		2,063
Student Services		9,282,138		1,152
Institutional Support		35,084,461		4,356
Operations and Maintenance of Plant		14,106,047		1,751
Scholarships and Fellowships		17,799,170		2,210
Auxiliary Enterprises		7,233,976		898
Capital Outlay from Current Fund Sources		2,734,455		340
Other Expenses (See FN3)  Total Operating Uses	\$	153,817,600	\$	19,098
· •	<u>, , , , , , , , , , , , , , , , , , , </u>	,- ,	•	-,
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(4 002 120)	¢	(600)
Mandatory and Non-mandatory Transfers (See FN11)		(4,903,120)	φ	(609)
		-		-
Bond Proceeds Transfers (See FN4)  Debt Service Poyments (See FN5)		- (6 472 169)		(904)
Debt Service Payments (See FN5) Subtotal	\$	(6,472,168) (11,375,288)	\$	(804) (1,413)
Other Items Not for Current Operating Use	_			
Other Items Not for Current Operating Use		(2 206 627)	¢	(400)
Unrealized Gains / (Losses) (See FN6)		(3,286,627)	Ф	(408)
Additions to Permanent Endowments (See FN7)	•	659,528	Φ	(336)
Subtotal	\$	(2,627,099)	\$	(326)
Total Sources Over / (Under) Uses (See FN10)	\$	35,069,572	\$	4,353

#### **Texas Southern University** For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

-	•		DETAIL	WORKSHEET FY	2008					FY 2008
Occupation Sources	Educational &	Decimated	Auxiliary	Restricted	Loan Funds	Annuity, Life & Endowment and Similar Funds	Unexpended Plant	Retirement of	Investment In Plant	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	88,099,273									88,099,27
State Grants and Contracts - Restricted	3,325,052			1,409,703						4,734,75
Research Development Funds/ Texas Competitive Knowledge Funds	655,294									655,29
Higher Education Assistance Funds	11,156,463									11,156,46
Available University Fund Excellence (See FN8)										
Subtotal	103,236,082	0	0	1,409,703	0	0	0	0	0	104,645,785
Student & Parent	00 400 505	00 000 557								50 704 004
Tuition - Gross	26,160,535	33,620,557								59,781,09
Waivers, Remissions, and Exemptions (See FN1)	(4,521,741) (5,001,807)	(7.000.007)								(4,521,74
Scholarship Discounts and Allowances (See FN1) Tuition - net	16,636,987	(7,633,037) 25,987,520	0	0	0	0	0	0	0	(12,634,844 42,624,50
Tultion - Net	10,030,901	25,967,520	- 0	0		U				42,024,50
Fees - Gross	17,246		8,795,652							8,812,89
Waivers, Remissions, and Exemptions (See FN1)	,2.10		0,700,002							0,012,000
Scholarship Discounts and Allowances (See FN1)			(1,526,695)							(1,526,69
Fees - Net	17,246	0	7,268,957	0	0	0	0	0	0	7,286,203
Tuition and Fees (net of Scholarship Discounts and Allowances)	16,654,233	25,987,520	7,268,957	0	0	0	0	0	0	49,910,710
Federal Government										
Federal Grants and Contracts - Restricted				38,069,003			_			38,069,003
Institutional Resources										
Endowment and Interest Income (See FN2)	435,668				15,461	799,348	634,779			1,885,250
Local Government Grants - Restricted		80,294		107,646						187,94
Private Gifts and Grants - Restricted		1,056,565		629,365						1,685,93
Sales and Services	125,419									125,41
Net Auxiliary Enterprises			1,011,730							1,011,730
Other Income (See FN3)	1,744,459	3,623,327								5,367,786
Subtotal Total Operating Sources	2,305,546 122,195,861	4,760,186 30,747,706	1,011,730 8,280,687	737,011 40,215,717	15,461 15,461	799,348 799,348	634,779 634,779	0	0	10,264,061 202,889,559
Operating Uses Instruction	35,768,917	4,886,706		2,638,570						43,294,193
Research	617,950	4,000,700		5,024,054						5,642,004
Public Service	876,421	72,629		1,080,278						2,029,32
Academic Support	8,712,974	4,033,003		3,865,851						16,611,82
Student Services	2,042,359	4,747,627		2,492,152						9,282,13
Institutional Support	25,951,974	6,956,741		2,175,746						35,084,46
Operations and Maintenance of Plant	6,517,385	3,894,290		_,,			3,694,372			14,106,04
Scholarships and Fellowships	1,171,834	6,341,345		10,285,991						17,799,17
Auxiliary Enterprises			7,233,976							7,233,97
Capital Outlay from Current Fund Sources*	1,846,219	140,940		747,296						2,734,45
Other Expenses (See FN3)										(
Total Operating Uses	83,506,033	31,073,281	7,233,976	28,309,938	0	0	3,694,372	0	0	153,817,60
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(4,903,120)			(4,903,12
Mandatory and Non-mandatory Transfers (See FN11)	(19,724,057)	(198,320)					12,081,089	7,552,965	288,323	
Bond Proceeds Transfers In (See FN4)										
Debt Service Payments (See FN5)		// ** * * * * * * * * * * * * * * * * *						(13,298,323)	6,826,155	(6,472,16
Subtotal	(19,724,057)	(198,320)	0	0	0	0	7,177,969	(5,745,358)	7,114,478	(11,375,28
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)						(3,286,627)				(3,286,62
Additions to Permanent Endowments (See FN7) Subtotal	0	0	0	0	0	659,528 (2,627,099)	0	0	0	659,523 (2,627,09
		<u> </u>	Ü	· ·	· ·			Ü	Ţ.	
Total Sources Over / (Under) Uses (See FN 10)	18,965,771	(523,895)	1,046,711	11,905,779	15,461	(1,827,751)	4,118,376	(5,745,358)	7,114,478	35,069,57
Bond Proceeds										
Depreciation Expense									(12,466,286)	(12,466,28
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts	4 0 40 0 4 5	440.045		4 000 500			4 500 00 :			7.00=
Capital Outlay	1,846,219	140,940	1.046.744	1,063,582	15 404	(4.007.754)	4,586,834	(E 74E 050)	(E 3E4 000)	7,637,57
Change in Net Assets (Total Agrees with AFR***)	20,811,990	(382,955)	1,046,711	12,969,361	15,461	(1,827,751)	8,705,210	(5,745,358)	(5,351,808)	30,240,86

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas Southern University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

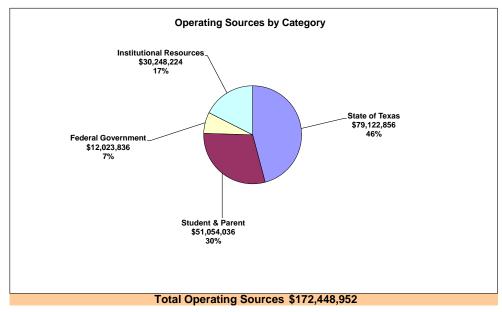
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

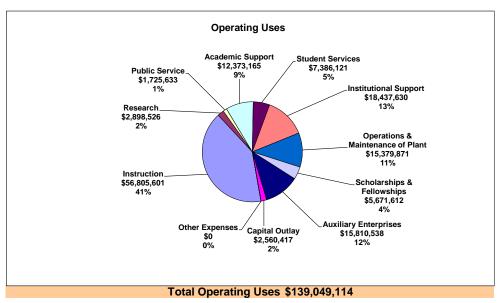
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: Revenues received but not yet expended are approximately \$ 31.2 million. This income is fully committed to capital disbursements. Non-expendable funds are \$ 3.9 million. Non-expendable funds consist of unrealized losses of \$ 3.3 million and additions to permanent endowments of \$ 659,528. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 35,069,572.

## **Texas Woman's University**



**Operating Sources Net Auxiliary** Sales & Services Other Income Enterprises \$3,079,522 \$16,466,290 10% 0% Private Gifts & Grants \$3,976,049 State Appropriations \$66,391,925 38% Local Government Grants \$265,169 0% **Endowment & Interest** State Grants & Income \$6,461,194 Contracts \$4,088,926 4% Federal Grants & Contracts Research Development \$12,023,836 Funds/ Texas
Competitive Knowledge Fund \$217,796 **Tuition & Fees** Available University. **Higher Education** \$51,054,036 30% **Fund Excellence** Assistance Funds \$0 \$8,424,209 0% Total Operating Sources \$172,448,952



<b>SUMMARY WORKSHEET FY 2008</b>		Amount	P	er FTSE
Institution FTSEs			1	0,004.69
Operating Sources				
State of Texas				
State Appropriations	\$	66,391,925	\$	6,636
State Grants and Contracts - Restricted		4,088,926		409
Research Development Funds/ Texas Competitive Knowledge Fund		217,796		22
Higher Education Assistance Funds		8,424,209		842
Available University Fund Excellence (See FN8) Subtotal	\$	79,122,856	\$	7,909
Otra Land & Barrard				
Student & Parent Tuition - net	¢	43,605,709	\$	4 250
Fees - net	\$	7,448,327	Φ	4,359 744
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	51,054,036	\$	5,103
· · · · · · · · · · · · · · · · · · ·	Ψ	01,004,000	Ψ	0,100
Federal Government  Federal Create and Contracts - Restricted	Φ	12.022.026	Φ.	1 202
Federal Grants and Contracts - Restricted	\$	12,023,836	\$	1,202
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	6,461,194	\$	646
Local Government Grants - Restricted		265,169		27
Private Gifts and Grants - Restricted		3,976,049		397
Sales and Services		-		-
Net Auxiliary Enterprises		16,466,290		1,646
Other Income (See FN3)		3,079,522	•	308
Subtotal	\$	30,248,224	\$	3,024
Total Operating Sources	\$	172,448,952	\$	17,238
Operating Uses				
Instruction	\$	56,805,601	\$	5,678
Research		2,898,526		290
Public Service		1,725,633		172
Academic Support		12,373,165		1,237
Student Services		7,386,121		738
Institutional Support		18,437,630		1,843
Operations and Maintenance of Plant		15,379,871		1,537
Scholarships and Fellowships		5,671,612		567
Auxiliary Enterprises		15,810,538		1,580
Capital Outlay from Current Fund Sources Other Expenses (See FN3)		2,560,417 -		256 -
Total Operating Uses	\$	139,049,114	\$	13,898
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(9,017,872)	\$	(901)
Mandatory and Non-mandatory Transfers (See FN11)		(3,941,961)	7	(394)
Bond Proceeds Transfers (See FN4)		21,670,000		2,166
Debt Service Payments (See FN5)		(2,058,273)		(206)
Subtotal	\$	6,651,894	\$	665
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(837,761)	\$	(84)
Additions to Permanent Endowments (See FN7)		-		` -
Subtotal	\$	(837,761)	\$	(84)
Total Sources Over / (Under) Uses (See FN10)	\$	39,213,971	\$	3,921

## Texas Woman's University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

-			DETAIL	WORKSHEET FT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas		-	•	•						•
State Appropriations	66,391,925									66,391,925
State Grants and Contracts - Restricted	2,672,988			1,415,938						4,088,926
Research Development Funds/ Texas Competitive Knowledge Funds	217,796									217,796
Higher Education Assistance Funds	8,424,209									8,424,209
Available University Fund Excellence (See FN8)										, , ,
Subtotal	77,706,918	0	0	1,415,938	0	0	0	0	0	79,122,856
0.1.00										
Student & Parent Tuition - Gross	19,559,668	34,871,147								54,430,815
Waivers, Remissions, and Exemptions (See FN1)	(2,871,226)	(6,000)								(2,877,22)
Scholarship Discounts and Allowances (See FN1)	(2,862,101)	(5,085,779)								(7,947,880
Tuition - net	13,826,341	29,779,368	0	0	0	0	0	0	0	43,605,709
Tultion - net	13,020,341	29,779,300	0		0	0	0	0	0	43,003,70
Fees - Gross	3,326,423	5,796,037								9,122,460
Waivers, Remissions, and Exemptions (See FN1)	(271,566)									(271,566
Scholarship Discounts and Allowances (See FN1)	(505,077)	(897,490)								(1,402,567
Fees - Net	2,549,780	4,898,547	0	0	0	0	0	0	0	7,448,327
Tuition and Fees (net of Scholarship Discounts and Allowances)	16,376,121	34,677,915	0	0	0	0	0	0	0	51,054,036
Federal Government Federal Grants and Contracts - Restricted	68.439			11.955.397						12,023,836
rederar Granto and Goritidets - Nestricted	00,439			11,500,397						12,023,030
Institutional Resources										
Endowment and Interest Income (See FN2)	5,091,895	66,420	62,735	167,791	94,620	23,212	954,521			6,461,194
Local Government Grants - Restricted	2,500			262,669						265,169
Private Gifts and Grants - Restricted		273,846	3,165	2,270,844		350,980	1,077,214			3,976,049
Sales and Services										(
Net Auxiliary Enterprises			16,466,290							16,466,290
Other Income (See FN3)	419,628	26,641	809,079	119,225			1,704,949			3,079,522
Subtotal	5,514,023	366,907	17,341,269	2,820,529	94,620	374,192	3,736,684	0	0	30,248,224
Total Operating Sources	99,665,501	35,044,822	17,341,269	16,191,864	94,620	374,192	3,736,684	0	0	172,448,952
Operating Uses Instruction	54,041,696	371,300		2,392,605						56,805,601
Research	1,405,477 27,766	29,162 943.007		1,463,887 754,860						2,898,526 1,725,633
Public Service	2,608,911	9,224,649		377,938			161,667			12,373,165
Academic Support	3,466,955	9,224,649 3,846,953		377,938 75,951	(0.700)		101,007			
Student Services					(3,738)	45.000	40.000			7,386,12
Institutional Support	12,480,349	5,842,484		52,805		45,693	16,299			18,437,630
Operations and Maintenance of Plant	9,434,757	2,504,964		41,509			3,398,641			15,379,87
Scholarships and Fellowships	3,040,937	610,984	45 700 040	2,019,691						5,671,612
Auxiliary Enterprises			15,796,046	14,492						15,810,538
Capital Outlay from Current Fund Sources* Other Expenses (See FN3)	1,281,045	944,683	274,725	59,964						2,560,417
Total Operating Uses	87,787,893	24,318,186	16,070,771	7,253,702	(3,738)	45,693	3,576,607	0	0	139,049,114
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(0.047.070)			(0.047.07)
	(40.047.005)	(0.444.000)	0 000 707	(0.044.404)	250 407	40.540	(9,017,872)	7 500 040		(9,017,872
Mandatory and Non-mandatory Transfers (See FN11)	(10,817,065)	(2,414,033)	2,302,797	(6,611,461)	359,427	12,518	5,722,244	7,503,612		(3,941,961
Bond Proceeds Transfers In (See FN4)			//				21,670,000	/O		21,670,000
Debt Service Payments (See FN5) Subtotal	(675) (10,817,740)	(10,547)	(114,863) 2,187,934	(6,611,461	359,427	12,518	165,211 18,539,583	(2,097,399) 5,406,213	0	(2,058,273 6,651,894
Subtotal	(10,617,740)	(2,424,560)	2,107,934	(0,011,401)	359,427	12,510	10,539,563	5,406,213	U	0,001,094
Other Items Not for Current Operating Use		,								
Unrealized Gains / (Losses) (See FN6)	15,843	175,812	43,643	20,862	13,699	(262,354)	47,590	11,224	(904,080)	(837,761
Additions to Permanent Endowments (See FN7)  Subtotal	15,843	175,812	43,643	20,862	13,699	(262,354)	47,590	11,224	(904,080)	(837,761
Subtotal	15,843	1/5,812	43,043	20,862	13,099	(202,354)	47,590	11,224	(904,080)	(837,76
Total Sources Over / (Under) Uses (See FN 10)	1,075,711	8,477,868	3,502,075	2,347,563	471,484	78,663	18,747,250	5,417,437	(904,080)	39,213,971
Rond Proceeds		(44 240)	(156 257)					(3 405 000)	(18 004 30E)	(24.670.00)
Bond Proceeds		(14,348)	(156,257)					(3,495,000)	(18,004,395)	(21,670,00)
Depreciation Expense									(10,991,304)	(10,991,30
Transfer of Capital Asses(s) from System										
Other Post-Employment Benefit (OPEB) Expense										
Non-Cash Capital Gifts										
Capital Outlay	1,281,045	944,683	274,725	59,964	0	0	9,017,872		0	11,578,289
Change in Net Assets (Total Agrees with AFR***)	2,356,756	9,408,203	3,620,543	2,407,527	471,484	78,663	27,765,122	1,922,437	(29,899,779)	18,130,956

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas Woman's University For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

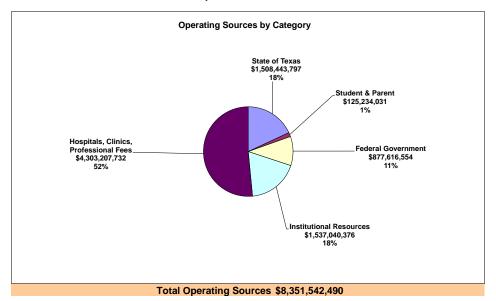
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

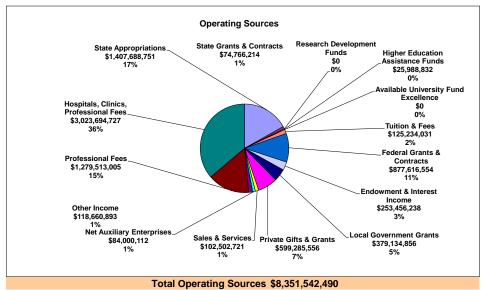
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

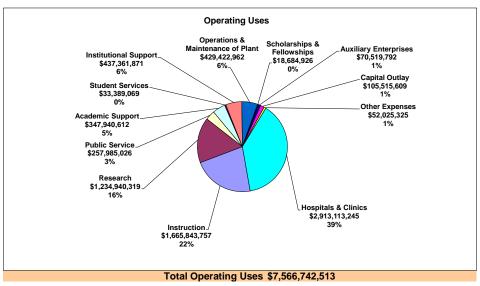
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: Revenues received but not yet expended are approximately \$ 39.1 million. This income is fully committed to capital disbursements. Non-expendable funds are \$ 145,000. Non-expendable funds consist of unrealized losses of \$ 660,000 and additions to permanent endowments of \$ 79,000. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 39,213,971.

## Health-Related Institutions Statewide Summary







#### Summary of All Health-Related Institutions For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

State of Texas   State of Canals and Contracts - Restricted   74,766,214   4,21   4	<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
State of Texas   State Grants and Contracts - Restricted   74,766,214   4,28   Research Development Funds   74,766,214   4,28   Research Development Funds   74,766,214   4,28   Research Development Funds   74,766,214   74,28   Research Development Funds   74,761,28   74,28   Research Development Funds   74,28   Research Development Grants - Restricted   74,28   Research Development Grants - Restricted   74,28   Research Development Grants - Restricted   74,28   Research Development Funds   74,28	Institution FTSEs			17,538.32
State Appropriations	Operating Sources			
State Grants and Contracts - Restricted   74,766,214				
Research Development Funds         25,988,832         1,44           Available University Fund Excellence (See FN8)         25,988,832         1,44           Subtotal         \$ 1,508,443,797         \$ 66,01           Student & Parent         \$ 95,677,800         \$ 5,44           Fees - net         29,556,431         1,61           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 125,234,031         7,1           Federal Government         Federal Grants and Contracts - Restricted         \$ 877,616,554         \$ 50,0           Professional Fees         All Sources (Net)         \$ 1,279,513,005         \$ 72,9           Hospitals and Clinics         \$ 1,279,513,005         \$ 72,9           Hospitals and Clinics         \$ 1,279,513,005         \$ 172,40           All Sources (Net)         \$ 3,023,894,727         \$ 172,40           Institutional Resources         \$ 1,500,000         \$ 1,500,000         \$ 1,500,000         \$ 1,500,000         \$ 1,500,000         \$ 1,500,000         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40         \$ 1,22,40 <td></td> <td>\$</td> <td></td> <td></td>		\$		
Higher Education Assistance Funds			74,766,214	4,263
Available University Fund Excellence (See FN8)   \$ 1,508,443,797   \$ 86,00   \$ \$ 1,508,443,797   \$ 86,00   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	•		- 25 000 022	1 402
Student & Parent			20,900,032	1,402
Student & Parent   Tuition - net   \$ 95,677,600   \$ 5,45     Fees - net   29,3556,431   \$ 1,65     Fees - net   29,3556,431   \$ 1,65     Fultion and Fees (net of Scholarship Discounts and Allowances)   \$ 125,234,031   \$ 7,14     Federal Government     Federal Grants and Contracts - Restricted   \$ 877,616,554   \$ 50,00     Professional Fees		\$	1 508 443 797	\$ 86,009
Tultion net	Oublotal	Ψ	1,500,445,757	ψ 00,009
Fees - net         29,556,431         1,68           Tuiltion and Fees (net of Scholarship Discounts and Allowances)         \$ 125,234,031         \$ 7,14           Federal Government         Federal Government         \$ 50,00           Professional Fees         ***         ***         \$ 50,00           All Sources (Net)         \$ 1,279,513,005         \$ 72,95           Hospitals and Clinics         ***         <	Student & Parent			
Tuition and Fees (net of Scholarship Discounts and Allowances) \$ 125,234,031 \$ 7,15  Federal Government Federal Grants and Contracts - Restricted \$ 877,616,554 \$ 50,05  Professional Fees  All Sources (Net) \$ 1,279,513,005 \$ 72,95  Hospitals and Clinics All Sources (Net) \$ 3,023,694,727 \$ 172,45  Institutional Resources Endowment and Interest Income (See FN2) \$ 253,456,238 \$ 14,45  Local Government Grants - Restricted \$ 379,134,856 \$ 21,65  Private Gifts and Grants - Restricted \$ 379,134,856 \$ 21,65  Private Gifts and Grants - Restricted \$ 599,285,556 \$ 34,11  Sales and Services \$ 84,000,112 \$ 4,75  Cliner Income (See FN3) \$ 118,660,893 \$ 6,75  Subtotal \$ 1,537,040,376 \$ 8,351,542,490 \$ 476,11  Operating Uses Instruction Research \$ 1,635,843,757 \$ 94,97  Public Service \$ 3,339,069 \$ 14,77  Hospitals and Clinics \$ 2,913,113,245 \$ 166,11  Academic Support \$ 347,940,319 \$ 70,47  Hospitals and Maintenance of Plant \$ 29,92,2962 \$ 24,45  Subdetal Support \$ 347,940,319 \$ 19,85  Sudent Services \$ 3,389,069 \$ 1,90  Institutional Research \$ 1,868,963 \$ 1,90  Academic Support \$ 347,940,319 \$ 19,85  Sudent Services \$ 1,868,963 \$ 1,90  Academic Support \$ 437,361,871 \$ 24,95  Operating Uses \$ 7,566,742,513 \$ 431,44  Other Sources / (Uses) of Funds \$ 2,924,22,962 \$ 24,45  Capital Outlay from Current Fund Sources \$ 7,566,742,513 \$ 431,44  Other Sources / (Uses) of Funds \$ 2,924,22,962 \$ 24,45  Capital Outlay from Ourcent Fund Sources \$ 7,566,742,513 \$ 431,44  Other Sources / (Uses) of Funds \$ 2,911,537,946 \$ 1,90  Hornelized Gains / (Losses) (See FN5) \$ 1,98  Other Expenses	Tuition - net	\$	95,677,600	\$ 5,455
Federal Government	Fees - net		29,556,431	1,685
Professional Fees	Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	125,234,031	\$ 7,140
Professional Fees All Sources (Net) \$ 1,279,513,005 \$ 72,95 Hospitals and Clinics All Sources (Net) \$ 3,023,694,727 \$ 172,45 Institutional Resources Endowment and Interest Income (See FN2) \$ 253,456,238 \$ 14,45 Local Government Grants - Restricted 379,134,856 21,6 Sales and Services 102,502,721 5,8 Subtotal 5,92,825,556 34,17 Other Income (See FN3) 118,660,893 6,76 Subtotal 5,1537,040,376 \$ 37,66 Total Operating Sources \$ 3,351,542,490 \$ 476,11 Cotal Operating Sources \$ 3,351,542,490 \$ 476,11 Cotal Operating Sources \$ 1,224,40,131 \$ 70,46 Public Service 122,988,102 Instruction \$ 1,665,843,757 \$ 94,96 Research 1,234,940,319 70,47 Hospitals and Clinics 25,988,102 Local Government Grant 42,942,962 24,94 Local Government Grant 42,942,962 24,94 Local Government Grant 42,942,962 24,94 Scholarships and Fellowships 18,849,26 10,60 Capital Outlay from Current Fund Sources 105,516,609 6,00 Cher Expenses (See FN3) 51,869,747,74 (44,94,961) 11,96,97,97,97,97,97,97,97,97,97,97,97,97,97,	Federal Government			
All Sources (Net)	Federal Grants and Contracts - Restricted	\$	877,616,554	\$ 50,040
All Sources (Net)	Professional Fees			
Hospitals and Clinics	All Sources (Net)	\$	1.279.513.005	\$ 72,955
Institutional Resources   Salas   Sa		·		<u> </u>
Institutional Resources   Endowment and Interest Income (See FN2)   \$253,456,238 \$ 14,44     Local Government Grants - Restricted   379,134,856   21,67     Private Gifts and Grants - Restricted   599,285,556   34,17     Sales and Services   102,502,721   5,8     Net Auxiliary Enterprises   84,000,112   4,77     Other Income (See FN3)   118,660,893   6,76     Subtotal   \$1,537,040,376   \$87,66     Total Operating Sources   \$8,351,542,490   \$476,11     Operating Uses		\$	3 023 694 727	\$ 172 405
Endowment and Interest Income (See FN2)	All Gouldes (Net)	Ψ	3,023,034,727	ψ 172,403
Local Government Grants - Restricted         379,134,856         21,6           Private Gifts and Grants - Restricted         599,285,556         34,1           Sales and Services         102,502,721         5,8           Net Auxiliary Enterprises         84,000,112         4,7           Other Income (See FN3)         118,660,893         6,76           Subtotal         \$1,537,040,376         \$87,6           Total Operating Sources         \$8,351,542,490         \$476,15           Operating Uses           Instruction         \$1,665,843,757         \$94,94           Research         1,234,940,319         70,4*           Public Service         257,985,026         14,7*           Hospitals and Clinics         2,913,113,245         166,14           Academic Support         347,940,612         19,8*           Student Services         33,389,069         1,9*           Institutional Support         437,361,871         24,9*           Operations and Maintenance of Plant         429,422,962         24,4*           Scholarships and Fellowships         18,684,926         1,0           Auxiliary Enterprises         70,519,792         4,0           Capital Outlay from Current Fund Sources         105,515,609 <td< td=""><td>Institutional Resources</td><td></td><td></td><td></td></td<>	Institutional Resources			
Private Gifts and Grants - Restricted         599,285,556         34,17           Sales and Services         102,502,721         5,8           Net Auxiliary Enterprises         84,000,112         4,7           Other Income (See FN3)         118,660,893         6,76           Subtotal         \$ 1,537,040,376         \$ 87,6           Total Operating Sources         8,351,542,490         \$ 476,19           Operating Uses           Instruction         \$ 1,665,843,757         \$ 94,96           Research         1,234,940,319         70,4           Public Service         257,985,026         14,7           Hospitals and Clinics         2,913,113,245         166,11           Academic Support         347,940,612         19,83           Student Services         33,389,069         1,9           Institutional Support         437,361,871         24,93           Operations and Maintenance of Plant         429,422,962         24,44           Scholarships and Fellowships         18,684,926         1,0           Capital Outlay from Current Fund Sources         70,519,792         4,0           Capital Outlay from Non-Current Fund Sources         70,519,792         4,0           Capital Outlay from Non-Current Fund Sources         <	Endowment and Interest Income (See FN2)	\$		
Sales and Services         102,502,721         5,8           Net Auxiliary Enterprises         84,000,112         4,7           Subtotal         \$1,537,040,376         \$8,76           Subtotal         \$1,537,040,376         \$7,66           Total Operating Sources         \$8,351,542,490         \$476,11           Operating Uses           Instruction         \$1,665,843,757         \$94,96           Research         1,234,940,319         70,4           Hospitals and Clinics         2,913,113,245         166,10           Academic Support         347,940,612         19,8           Student Services         33,389,099         1,9           Institutional Support         437,361,871         24,93           Operations and Maintenance of Plant         429,422,962         24,44           Scholarships and Fellowships         18,864,926         1,0           Auxiliary Enterprises         70,519,792         4,0           Capital Outlay from Current Fund Sources         105,515,609         6,0           Other Expenses (See FN3)         52,025,325         2,9           Total Operating Uses         7,566,742,513         431,4           Other Sources / (Uses) of Funds         (788,197,474)         (44,9	Local Government Grants - Restricted			21,618
Net Auxiliary Enterprises         84,000,112 (18,660,893)         4,75 (27,750)           Other Income (See FN3)         118,660,893         6,77 (27,750)           Subtotal         \$1,537,040,376 (18,750)         \$7,66           Total Operating Sources         \$1,567,542,490 (18,248)         \$7,66           Operating Uses           Instruction         \$1,665,843,757 (18,249)         \$94,96           Research         1,234,940,319 (18,249)         70,47           Public Service         257,985,026 (14,77)         146,71           Hospitals and Clinics         2,913,113,245 (16,61)         166,71           Academic Support         33,389,069 (19,80)         19,80           Student Services         33,389,069 (19,80)         19,80           Institutional Support         437,361,871 (24,90)         24,90           Operations and Maintenance of Plant         429,422,962 (24,40)         24,40           Scholarships and Fellowships         18,684,926 (10,60)         1,00           Auxiliary Enterprises         70,519,792 (40,00)         4,00           Capital Outlay from Current Fund Sources         70,519,792 (40,00)         4,00           Other Expenses (See FN3)         52,025,325 (29,00)         2,90           Total Operating Uses         7,5				34,170
Other Income (See FN3)         118,660,893         6,76           Subtotal         \$ 1,537,040,376         \$ 87,66           Total Operating Sources         \$ 8,351,542,490         \$ 476,15           Operating Uses           Instruction         \$ 1,665,843,757         \$ 94,96           Research         1,234,940,319         70,44           Public Service         257,985,026         14,77           Hospitals and Clinics         2,913,113,245         166,16           Academic Support         347,940,612         19,85           Student Services         33,389,069         1,90           Institutional Support         437,361,871         24,90           Operations and Maintenance of Plant         429,422,962         24,48           Scholarships and Fellowships         18,684,926         1,00           Auxiliary Enterprises         70,519,792         4,02           Capital Outlay from Current Fund Sources         105,515,609         6,07           Other Expenses (See FN3)         52,025,325         2,97           Total Operating Uses         7,566,742,513         431,44           Other Sources / (Uses) of Funds         (78,197,474)         (44,94           Capital Outlay from Non-Current Fund Sources         (78,197				5,845
Subtotal   \$ 1,537,040,376   \$ 87,64     Total Operating Sources   \$ 8,351,542,490   \$ 476,19     Operating Uses				4,790
Total Operating Sources   \$ 8,351,542,490 \$ 476,19	,			6,766
Operating Uses           Instruction         \$ 1,665,843,757         \$ 94,96           Research         1,234,940,319         70,4*           Public Service         257,985,026         14,7*           Hospitals and Clinics         2,913,113,245         166,14           Academic Support         347,940,612         19,85           Student Services         33,389,069         1,96           Institutional Support         437,361,871         24,95           Operations and Maintenance of Plant         429,422,962         24,4t           Scholarships and Fellowships         18,684,926         1,06           Auxiliary Enterprises         70,519,792         4,0           Capital Outlay from Current Fund Sources         105,515,609         6,0*           Other Expenses (See FN3)         52,025,325         2,96           Total Operating Uses         7,566,742,513         431,44           Other Sources / (Uses) of Funds         (788,197,474)         (44,96,96)           Capital Outlay from Non-Current Fund Sources         (788,197,474)         (44,96,96)           Mandatory and Non-mandatory Transfers (See FN11)         109,391,918         6,22           Bond Transfers In (See FN4)         511,851,408         29,18           Debt				· · · · · · · · · · · · · · · · · · ·
Instruction   \$ 1,665,843,757 \$ 94,96     Research   1,234,940,319   70,47     Public Service   257,985,026   14,77     Hospitals and Clinics   2,913,113,245   166,11     Academic Support   347,940,612   19,86     Student Services   33,389,069   1,96     Institutional Support   437,361,871   24,95     Operations and Maintenance of Plant   429,422,962   24,46     Scholarships and Fellowships   18,684,926   1,06     Auxiliary Enterprises   70,519,792   4,00     Capital Outlay from Current Fund Sources   105,515,609   6,07     Other Expenses (See FN3)   52,025,325   2,96     Total Operating Uses   7,566,742,513   431,44     Other Sources / (Uses) of Funds     Capital Outlay from Non-Current Fund Sources   (788,197,474)   (44,94     Mandatory and Non-mandatory Transfers (See FN11)   109,391,918   6,27     Bond Transfers In (See FN4)   511,851,408   29,18     Debt Service Payments (See FN5)   (181,192,588)   (10,33     Subtotal   \$ (348,146,736)   \$ (19,88     Other Items Not for Current Operating Use     Unrealized Gains / (Losses) (See FN6)   (291,537,946)   (16,63     Additions to Permanent Endowments (See FN7)   57,975,664   3,36     Subtotal   \$ (233,562,282)   \$ (13,35     Subtotal	Total Operating Sources	\$	8,351,542,490	\$ 476,190
Research       1,234,940,319       70,4*         Public Service       257,985,026       14,7*         Hospitals and Clinics       2,913,113,245       166,10         Academic Support       347,940,612       19,8*         Student Services       33,389,069       1,9         Institutional Support       437,361,871       24,9*         Operations and Maintenance of Plant       429,422,962       24,4*         Scholarships and Fellowships       18,684,926       1,0*         Auxiliary Enterprises       70,519,792       4,0*         Capital Outlay from Current Fund Sources       105,515,609       6,0*         Other Expenses (See FN3)       52,025,325       2,9*         Total Operating Uses       7,566,742,513       \$ 431,4*         Other Sources / (Uses) of Funds       (788,197,474)       (44,9*         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,9*         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,2*         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,3*         Subtotal       \$ (348,146,736)       \$ (19,8*         Other Items Not for Current Operating Use	Operating Uses			
Public Service       257,985,026       14,7         Hospitals and Clinics       2,913,113,245       166,11         Academic Support       347,940,612       19,8         Student Services       33,389,069       1,98         Institutional Support       437,361,871       24,95         Operations and Maintenance of Plant       429,422,962       24,48         Scholarships and Fellowships       18,684,926       1,06         Auxiliary Enterprises       70,519,792       4,02         Capital Outlay from Current Fund Sources       105,515,609       6,0         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       7,566,742,513       \$ 431,44         Other Sources / (Uses) of Funds       (788,197,474)       (44,94)         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,25         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,3)         Subtotal       \$ (348,146,736)       \$ (19,85)         Other Items Not for Current Operating Use       \$ (291,537,946)       (16,67)         Unrealized Gain	Instruction	\$	1,665,843,757	\$ 94,983
Hospitals and Clinics	Research		1,234,940,319	70,414
Academic Support       347,940,612       19,83         Student Services       33,389,069       1,96         Institutional Support       437,361,871       24,93         Operations and Maintenance of Plant       429,422,962       24,48         Scholarships and Fellowships       18,684,926       1,06         Auxillary Enterprises       70,519,792       4,00         Capital Outlay from Current Fund Sources       105,515,609       6,00         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       7,566,742,513       \$ 431,44         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,27         Bond Transfers In (See FN4)       511,851,408       29,15         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,80         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       <	Public Service		257,985,026	14,710
Student Services       33,389,069       1,90         Institutional Support       437,361,871       24,93         Operations and Maintenance of Plant       429,422,962       24,46         Scholarships and Fellowships       18,684,926       1,00         Auxiliary Enterprises       70,519,792       4,02         Capital Outlay from Current Fund Sources       105,515,609       6,0         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       7,566,742,513       \$ 431,44         Other Sources / (Uses) of Funds       (788,197,474)       (44,94         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,3         Subtotal       \$ (348,146,736)       \$ (19,88)         Other Items Not for Current Operating Use       Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62         Additions to Permanent Endowments (See FN7)       57,975,664       3,36         Subtotal       \$ (233,562,282)       \$ (13,35)	Hospitals and Clinics		2,913,113,245	166,100
Institutional Support				19,839
Operations and Maintenance of Plant       429,422,962       24,44         Scholarships and Fellowships       18,684,926       1,06         Auxiliary Enterprises       70,519,792       4,02         Capital Outlay from Current Fund Sources       105,515,609       6,0°         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       7,566,742,513       431,44         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       (348,146,736)       (19,88         Other Items Not for Current Operating Use       Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,3)	Student Services			1,904
Scholarships and Fellowships       18,684,926       1,06         Auxiliary Enterprises       70,519,792       4,02         Capital Outlay from Current Fund Sources       105,515,609       6,0°         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       7,566,742,513       \$ 431,44         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use       Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,3)	• •		, ,	24,938
Auxiliary Enterprises 70,519,792 4,02 Capital Outlay from Current Fund Sources 105,515,609 6,02 Other Expenses (See FN3) 52,025,325 2,96  Total Operating Uses 7,566,742,513 431,44  Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources (788,197,474) (44,94,94) Mandatory and Non-mandatory Transfers (See FN11) 109,391,918 6,23 Bond Transfers In (See FN4) 511,851,408 29,18 Debt Service Payments (See FN5) (181,192,588) (10,33 Subtotal \$(348,146,736) \$(19,83)  Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) (291,537,946) (16,62,62) Additions to Permanent Endowments (See FN7) 57,975,664 3,30 Subtotal \$(233,562,282) \$(13,33)				24,485
Capital Outlay from Current Fund Sources       105,515,609       6,00         Other Expenses (See FN3)       52,025,325       2,96         Total Operating Uses       \$ 7,566,742,513       \$ 431,44         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,83         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,3)	· ·			1,065
Other Expenses (See FN3)         52,025,325         2,96           Total Operating Uses         7,566,742,513         431,44           Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources         (788,197,474)         (44,94)           Mandatory and Non-mandatory Transfers (See FN11)         109,391,918         6,23           Bond Transfers In (See FN4)         511,851,408         29,18           Debt Service Payments (See FN5)         (181,192,588)         (10,33           Subtotal         \$ (348,146,736)         \$ (19,83           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (291,537,946)         (16,62)           Additions to Permanent Endowments (See FN7)         57,975,664         3,30           Subtotal         \$ (233,562,282)         \$ (13,3)				4,021
Total Operating Uses         \$ 7,566,742,513         \$ 431,44           Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources         (788,197,474)         (44,94)           Mandatory and Non-mandatory Transfers (See FN11)         109,391,918         6,23           Bond Transfers In (See FN4)         511,851,408         29,18           Debt Service Payments (See FN5)         (181,192,588)         (10,33           Subtotal         \$ (348,146,736)         \$ (19,83           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (291,537,946)         (16,62           Additions to Permanent Endowments (See FN7)         57,975,664         3,30           Subtotal         \$ (233,562,282)         \$ (13,3)				6,016
Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,3)				2,966
Capital Outlay from Non-Current Fund Sources       (788,197,474)       (44,94)         Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,37)	Total Operating Uses	\$	7,566,742,513	\$ 431,441
Mandatory and Non-mandatory Transfers (See FN11)       109,391,918       6,23         Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,37)				
Bond Transfers In (See FN4)       511,851,408       29,18         Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,37)				(44,941
Debt Service Payments (See FN5)       (181,192,588)       (10,33         Subtotal       \$ (348,146,736)       \$ (19,85         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,37)			· · ·	6,237
Subtotal       \$ (348,146,736) \$ (19,85)         Other Items Not for Current Operating Use       Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282) \$ (13,33)				29,185
Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (291,537,946)         (16,62)           Additions to Permanent Endowments (See FN7)         57,975,664         3,30           Subtotal         \$ (233,562,282)         \$ (13,32)		\$		(10,331) \$ (19,850)
Unrealized Gains / (Losses) (See FN6)       (291,537,946)       (16,62)         Additions to Permanent Endowments (See FN7)       57,975,664       3,30         Subtotal       \$ (233,562,282)       \$ (13,3)	- Cubicial	Ψ	(0-0,1-0,100)	ψ (10,000)
Additions to Permanent Endowments (See FN7) 57,975,664 3,30   Subtotal \$ (233,562,282) \$ (13,33)	Other Items Not for Current Operating Use			
Subtotal \$ (233,562,282) \$ (13,3*				(16,623
	,	•		3,306 \$ (13,317
Total Sources Over / (Under) Uses (See FN10) \$ 203,090,959 \$ 11,58		Ψ	(200,002,202)	ψ (10,017
	Total Sources Over / (Under) Uses (See FN10)	\$	203,090,959	<b>\$</b> 11,582

## Summary of All Health-Related Institutions For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

		DETAIL WORKONEET 1 1 2000								FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In		
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University	
State of Texas State Appropriations	1,399,970,844			7.717.907						1,407,688,751	
State Grants and Contracts - Restricted	13,739,648	11,297,782	_	49,409,159		_	319,625	_	_	74,766,214	
Research Development Funds/ Texas Competitive Knowledge Funds	10,700,040	11,201,102	_		_	_	010,020	_	_	74,700,214	
Higher Education Assistance Funds	25,988,832	_	_	_	_	_	_	_	_	25,988,832	
Available University Fund Excellence (See FN8)	-	_	_	_	_	_	_	_	_	20,000,002	
Subtotal	1,439,699,324	11,297,782	-	57,127,066	-	-	319,625	-	-	1,508,443,797	
							•				
Student & Parent											
Tuition - Gross	73,641,573	42,514,164	-	-	-	-	-	-	-	116,155,737	
Waivers, Remissions, and Exemptions (See FN1)	(7,732,079)	(235,961)	-	-	-	-	-	-	-	(7,968,040	
Scholarship Discounts and Allowances (See FN1)	(8,805,358)	(3,704,739)	-	-	-	-	-	-	-	(12,510,097	
Tuition - net	57,104,136	38,573,464	-	-	-	-	-	-	-	95,677,600	
Fees - Gross	501,180	26,498,591	4,501,612							31,501,383	
Waivers, Remissions, and Exemptions (See FN1)	(38,107)	(737,065)	(2,712)	-	-	-	-	-	-	(777,884	
Scholarship Discounts and Allowances (See FN1)	(8,951)	(358,743)	(799,374)	_	_	_	_	_	_	(1,167,068	
Fees - Net	454,122	25,402,783	3,699,526						_	29,556,431	
1000 1101	101,122	20,102,700	0,000,020							20,000,101	
Tuition and Fees (net of Scholarship Discounts and Allowances)	57,558,258	63,976,247	3,699,526	-	-	-	-	-	-	125,234,031	
Federal Government											
Federal Grants and Contracts - Restricted	-	214,362,028	-	658,403,908	-	125	4,850,493	-	-	877,616,554	
Professional Fees											
All Sources (Net)		1,279,459,205	53,800							1,279,513,005	
Hospitals and Clinics											
All Sources (Net)	2,327,335,253	696,359,474								3,023,694,727	
Institutional Resources											
Endowment and Interest Income (See FN2)	23,162,714	134,999,720	1,661,567	88,382,781	745,341	1,928,647	2,575,468	-	-	253,456,238	
Local Government Grants - Restricted	0	329,747,467	0	49,387,389	0	0	0	0	0	379,134,856	
Private Gifts and Grants - Restricted	633,249	121,281,442	117,695	436,963,521	324,968	20	39,944,550	-	20,111	599,285,556	
Sales and Services - Educational Activities (Net)	8,018,959	93,526,850	331,470	625,378	64	-	-	-	-	102,502,721	
Net Auxiliary Enterprises	-	-	84,000,112	-	-	-	-	-	-	84,000,112	
Other Income (See FN3)	13,323,187	70,956,085	14,020	4,173,620	664,069	-	24,033,585	2,242	5,494,085	118,660,893	
Subtotal	45,138,109	750,511,564	86,124,864	579,532,689	1,734,442	1,928,667	66,553,603	2,242	5,514,196	1,537,040,376	
Total Operating Sources	3,869,730,944	3,015,966,300	89,878,190	1,295,063,663	1,734,442	1,928,792	71,723,721	2,242	5,514,196	8,351,542,490	
Operating Uses											
Instruction	594,301,815	972,840,772	-	98,701,170	-	-	-	-	-	1,665,843,757	
Research	239,843,664	97,234,936	-	897,861,719	-	-	-	-	-	1,234,940,319	
Public Service	15,274,349	79,724,430	0	162,986,247	-	0	0	0	0	257,985,026	
Hospitals and Clinics	1,724,702,056 169,659,551	1,168,538,527 162,402,165	U	19,872,662	0	U	U	0	U	2,913,113,245 347,940,612	
Academic Support Student Services	13,899,084	162,402,165	-	15,878,896 1,626,995	1,317,420	-	-	-	-	33,389,069	
Institutional Support	334,088,251	94,894,479	-	8,379,141	1,317,420	-	-	-	-	437,361,871	
Operations and Maintenance of Plant	270.531.388	88.831.557	_	1.086.004		_	68,969,763	4.250	_	429,422,962	
Scholarships and Fellowships	571,891	7,466,715	_	10,646,320	_	_	-	4,200	_	18,684,926	
Auxiliary Enterprises	-	69,830	70,089,248	360,714	_	_	_	_	_	70,519,792	
Capital Outlay from Current Fund Sources*	22,564,155	49,505,543	4,854,845	28,591,066	_	_	_	_	_	105,515,609	
Other Expenses (See FN3)	78,324	6,068,383	19,236	4,702,409	803,201	-	422	12,249,042	28,104,308	52,025,325	
Total Operating Uses	3,385,514,528	2,744,122,907	74,963,329	1,250,693,343	2,120,621	=	68,970,185	12,253,292	28,104,308	7,566,742,513	
Other Sources / (Lloss) of Europe											
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**	_	_	_	_	_	_	(787,726,457)	(471.017)	_	(788.197.474	
Mandatory and Non-mandatory Transfers (See FN11)	(385,121,376)	(110,747,855)	(3,330,140)	(46,714,994)	224,782	138,505,336	444,269,802	7,482,255	64,824,108	109,391,918	
Bond Transfers In (See FN4)	(13,362,387)	(110,141,000)	(0,000,140)	(=0,71=,094)	-227,102	100,000,000	524,306,992	906,803	-,024,100	511,851,408	
Debt Service Payments (See FN5)	(128,869,220)	(50,539,624)	(10,230,112)	(1,025,043)	-	_	(3,890,976)	13,362,387	_	(181,192,588)	
Subtotal	(527,352,983)	(161,287,479)	(13,560,252)	(47,740,037)	224,782	138,505,336	176,959,361	21,280,428	64,824,108	(348,146,736)	
Other Items Not for Current Operating Use											
Unrealized Gains / (Losses) (See FN6)	(26,767,423)	(43,733,107)	(516,457)	(14,203,019)	(354,777)	(206,264,424)	301,261	-	-	(291,537,946	
Additions to Permanent Endowments (See FN7)	(==,: 0: , :20)	( , , )	(3.0,.07)	924,980	(-0.,/)	57,050,684	-	=	=	57,975,664	
Subtotal	(26,767,423)	(43,733,107)	(516,457)	(13,278,039)	(354,777)	(149,213,740)	301,261	-	-	(233,562,282)	
Total Sources Over / (Under) Uses (See FN 10)	(69,903,990)	66,822,807	838,152	(16,647,756)	(516,174)	(8,779,612)	180,014,158	9,029,378	42,233,996	203,090,959	
Depreciation Expense		_	_					_	(444,642,129)	(444,642,129)	
Transfer of Capital Asset(s) from System	(505,711)	=	-	-	-	-	-	=	18,215,527	17,709,816	
Non-Cash Capital Gifts	(555,711)			6,485,755			4.079.193		22.298.263	32.863.211	
Capital Outlay	8,451,476	5,301,112	11,613	1,582,376	_	_	38,144,118	_	840,222,389	893,713,084	
Other Post-Employment Benefit (OPEB) Expense	(6,342,538)	(797,356)	(17,107)				, ,		-	(7,157,001)	
Change in Net Assets (Total Agrees with AFR***)	(68,300,763)	71,326,563	832,658	(8,579,625)	(516,174)	(8,779,612)	222,237,469	9,029,378	465,638,103	695,577,940	
	. ,, ,,	,	,	. /,/		/				,	

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Summary of All Health-Related Institutions For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the univerwsity - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

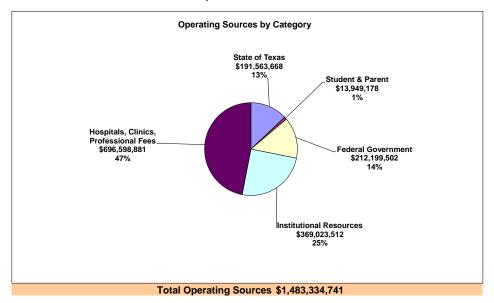
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

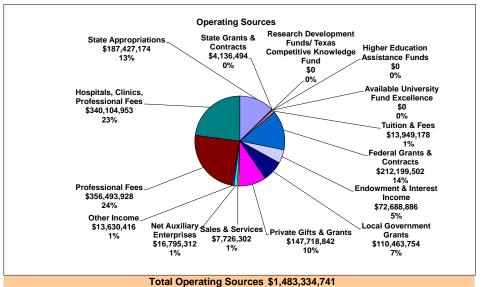
**FN10:** See each individual institution for the revenues received but not yet expended for each institution. This income is fully committed to program expenditures and capital disbursements. The amount of Non-expendable funds for each institution is provided. Non-expendable funds include unrealized gains (losses) and additions (reductions) to permanent endowments are provided for each institution. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. The total overall increase in Sources Over Uses is provided. If Sources Over Uses is negative, this footnote will be marked N/A.

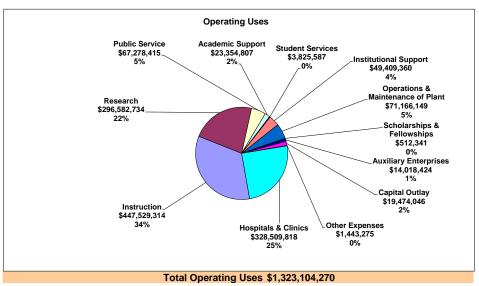
#### **Health-Related Institutions**

The University of Texas Southwestern Medical Center at Dallas The University of Texas Medical Branch at Galveston The University of Texas Health Science Center at Houston The University of Texas Health Science Center at San Antonio The University of Texas M.D. Anderson Cancer Center The University of Texas Health Center at Tyler Texas A&M University System Health Science Center University of North Texas Health Science Center at Fort Worth Texas Tech University Health Sciences Center

# The University of Texas Southwestern Medical Center at Dallas







## The University of Texas Southwestern Medical Center at Dallas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	ı	Per FTSE
Institution FTSEs				2,360.08
Operating Sources				
State of Texas State Appropriations	\$	187,427,174	\$	79,416
State Grants and Contracts - Restricted	Ψ	4,136,494	Ψ	1,753
Research Development Funds/ Texas Competitive Knowledge Fund		-		· -
Higher Education Assistance Funds		-		-
Available University Fund Excellence (See FN8)		-		-
Subtotal	\$	191,563,668	\$	81,169
Student & Parent				
Tuition - net	\$	12,077,794	\$	5,118
Fees - net		1,871,384		793
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	13,949,178	\$	5,911
Federal Government				
Federal Grants and Contracts - Restricted	\$	212,199,502	\$	89,912
Drafessiaval Face				
Professional Fees All Sources (Net)	\$	356,493,928	\$	151,052
7 III OOGIOOO (NOO)	Ψ	000,100,020	Ψ	101,002
Hospitals and Clinics All Sources (Net)	\$	240 404 052	r	144 107
All Sources (Net)	Ф	340,104,953	\$	144,107
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	72,688,886	\$	30,799
Local Government Grants - Restricted		110,463,754		46,805
Private Gifts and Grants - Restricted		147,718,842		62,591
Sales and Services		7,726,302		3,274
Net Auxiliary Enterprises		16,795,312		7,116
Other Income (See FN3)	Φ.	13,630,416	Φ.	5,775
Subtotal Total Operating Sources	\$ <b>\$</b>	369,023,512 <b>1,483,334,741</b>	\$ <b>\$</b>	156,360 <b>628,511</b>
	•	.,,		0_0,011
Operating Uses		117.500.011	•	100.005
Instruction	\$	447,529,314	\$	189,625
Research		296,582,734		125,666
Public Service		67,278,415		28,507
Hospitals and Clinics Academic Support		328,509,818		139,194 9,896
Student Services		23,354,807 3,825,587		1,621
Institutional Support		49,409,360		20,935
Operations and Maintenance of Plant		71,166,149		30,154
Scholarships and Fellowships		512,341		217
Auxiliary Enterprises		14,018,424		5,940
Capital Outlay from Current Fund Sources		19,474,046		8,251
Other Expenses (See FN3)		1,443,275		612
Total Operating Uses	\$	1,323,104,270	\$	560,618
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(137,046,267)		(58,068)
Mandatory and Non-mandatory Transfers (See FN11)		(1,986,065)		(842)
Bond Transfers In (See FN4)		142,431,370		60,350
Debt Service Payments (See FN5)		(59,021,626)		(25,008)
Subtotal	\$	(55,622,588)	\$	(23,568)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(86,388,208)		(36,604)
Additions to Permanent Endowments (See FN7)		6,751,827	•	2,861
Subtotal	\$	(79,636,381)	\$	(33,743)
Total Sources Over / (Under) Uses (See FN10)	\$	24,971,502	\$	10,582

#### The University of Texas Southwestern Medical Center at Dallas For the Year Ended August 31, 2008

DETAIL	WORKSHEET	EA 3008

Part										_	FY 2008
March   Marc	Operating Sources		Designated			Loan Funde					Primary University
Section   Parametric   Parame		General	Designated	Enterprises	Experiuable	Loan Funus	Sillillai Fullus	гіані	muebleuness	гин	Filliary Offiversity
The General Contents - September (Contents) -		187,427,174									187,427,17
Research Product Troats Congregate Product P	State Grants and Contracts - Restricted		254.908		2.044.209			319.625			
Section   Sect		.,,			_,,						,,,,,,,
Table   Tabl											
Marche   M											
Second		188.944.926	254.908	-	2.044.209	-	-	319.625	-	-	191.563.668
March   Marc		,,			_,_,_,_			,			,
Water   Remission, and Exemptions (See PRI)   1400.050   1400.05	Student & Parent										
Schelant Descents and Allewances (See Pitt)   (1,146 / 129)			6,531,086								
September   Sept											(4,900,99
See   Company	Scholarship Discounts and Allowances (See FN1)										(2,088,71
Western   Remissions and Exemptions (Since Phil)   150.01   171.02.005   171.02.0	Tuition - net	6,495,295	5,582,499	-	-	-	-	-	-	-	12,077,79
Western   Remissions and Exemptions (Since Phil)   150.01   171.02.005   171.02.0											
Section   Sect		38,850	822,084	1,851,080							2,712,01
Security		(5.004)	(440.404)	(745.400)							(0.40, 00)
Second Second Income   Secon											
Section Contentine of Control and Contro	Fees - Net	33,049	702,683	1,135,652	-	-	-		-	-	1,871,38
Section Contentine of Control and Contro	Tuition and Fees (net of Scholarship Discounts and Allowances)	6 528 344	6 285 182	1 135 652	_		_		_	_	13 949 17
Page	raisen and rose (not or considering bioseance and rinomanicos)	0,020,011	0,200,102	1,100,002							10,010,11
Secretary   Secr	Federal Government										
Sources   Prof.	Federal Grants and Contracts - Restricted		58,680,071		148,668,938			4,850,493			212,199,50
Sources   Prof.	Professional Face										
Source Neth   Source Neth   Source   See Pix	All Sources (Net)		356,493,928								356,493,92
Source Neth   Source Neth   Source   See Pix	Hospitals and Clinics										
1.78   1.78	All Sources (Net)		340,104,953								340,104,95
1.78   1.78											
10,708,690   10,708,590   13,965,27   13,965,25   11,040,77   13,065,27   13											
Provide   19,005,005,005   19		2,541,368		405,086		103,454	773,350	542,393			
Sales and Services - Educational Activities (Net)											
Mary					139,655,925						
Differ Intonine (See FN3)	Sales and Services - Educational Activities (Net)		7,726,302								7,726,30
	Net Auxiliary Enterprises			16,795,312							16,795,31:
Poperating Uses   98,068,518   98,1990,080   18,336,050   328,210,311   194,613   773,350   5,712,511   45,313   1,483,334,774,775,775   1,150,185,422   1,1	Other Income (See FN3)	48,875	13,052,346		392,723	91,159				45,313	13,630,416
Page	Subtotal	2,590,243	170,180,038	17,200,398	177,497,164	194,613	773,350	542,393	-	45,313	369,023,512
March   Marc	Total Operating Sources	198,063,513	931,999,080	18,336,050	328,210,311	194,613	773,350	5,712,511	-	45,313	1,483,334,74
March   Marc	Operating Hose										
Seearch   46,08e,076   14,155,402   286,389,256   18,080,752   18,08		64 625 785	372 753 075		10 150 454						447 529 31
### Public Service											
Sag Bodg   11,130,044   11,253,255   399,426   25,5589   23,584,626   23,544,626   23,544,626   25,546   25,5											
11,130,044		1,133,130									
Student Services 1,722,963 1,653,101 198,942 250,589		44 400 044									
1,000,000,000,000,000,000,000,000,000,0											
Departing and Maintenance of Plant   22,021,814   34,049,554   9,359   15,085,422   17,166,145   562,345						250,589					
Scholarships and Fellowships   1,495   587,36			15,024,381								
Number   Part		22,021,814						15,085,422			
1,942,457   1,942,457   1,942,457   1,946,457   1,946,457   1,13,94   6,450,424   1,443,275   1,443,	Scholarships and Fellowships				587,326						512,34
1,443,275   1,44			25,466	13,992,958							
State   Contract   C	Capital Outlay from Current Fund Sources*	1,942,457	10,967,171	113,994	6,450,424						
Cher   Sources   (Uses) of Funds   Capital Outlay from Non-Current Fund Sources* (See FN11)   4,226   (24,069,871)   593,402   (27,265,515)   84,486   17,143,216   31,083,014   440,977   (1,966,064)   (1,966,06											
Capital Outlay from Non-Current Fund Sources**   A	Total Operating Uses	181,332,706	843,373,217	14,106,952	267,512,109	250,589	-	15,085,422	-	1,443,275	1,323,104,270
Capital Outlay from Non-Current Fund Sources**   A	Other Sources / (Uses) of Funds										
Mandatory and Non-mandatory Transfers (See FN11)	Capital Outlay from Non-Current Fund Sources**							(137,046,267)			(137,046,26
142,431,370   142,431,370		4 226	(24 069 871)	593 402	(27 265 515)	84 486	17 143 216			440 977	
Debt Service Payments (See FN5)   (13,197,638)   (43,121,970)   (1,783,327)   (918,691)   (59,021,62		4,220	(24,000,071)	555,702	(21,200,010)	, 0,-00	17,140,210			440,011	
Subtotal (13,193,412) (67,191,841) (1,189,925) (28,184,206) 84,486 17,143,216 36,468,117 - 440,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,977 (55,622,58 2), 140,979 (62,981,507) (12,335,122) (185,599) (62,781,507) (62,781,507) (62,781,507) (79,636,38 2), 140,979 (62,781,507) (12,082,234) (185,599) (62,781,507) (12,082,234) (185,599) (12,08		(13 107 639)	(43 121 970)	(1 783 327)	(018 601)			172,401,010			
Cher   Hems Not for Current Operating Use   Cher	Subtotal					84.486	17.143.216	36,468.117	-	440.977	(55,622,588
Directalized Gains / (Losses) (See FN6)		. , , . – ,			. , . , ,	. ,	, ., .,				,,.
Additions to Permanent Endowments (See FN7)  (4,362,197) (6,490,790) (523,937) (12,082,234) (185,599) (56,282,568) 290,944	Other Items Not for Current Operating Use	,,		,e			/aa ·				
Subtotal         (4,362,197)         (6,490,790)         (523,937)         (12,082,234)         (185,599)         (56,282,568)         290,944         -         -         (79,636,38           Fotal Sources Over / (Under) Uses (See FN 10)         (824,802)         14,943,232         2,515,236         20,431,762         (157,089)         (38,366,002)         27,386,150         -         (956,985)         24,971,50           Depreciation Expense Transfer of Capital Asset(s) from System Capital Gifts Capital Outlay         2,900,084         2,900,084         2,900,084         2,900,084         2,900,084         156,520,313	Unrealized Gains / (Losses) (See FN6)	(4,362,197)	(6,490,790)	(523,937)		(185,599)		290,944			
Total Sources Over / (Under) Uses (See FN 10) (824,802) 14,943,232 2,515,236 20,431,762 (157,089) (38,366,002) 27,386,150 - (956,985) 24,971,500 (68,532,417) (68	Additions to Permanent Endowments (See FN7) Subtotal	(A 362 107)	(6.400.700)	(523 037)		(185 500)		200 044			
Depreciation Expense  Fransfer of Capital Asset(s) from System Capital Gifts Capital Outlay  (68,532,417) (68	Subtotal	(4,302,197)	(0,490,790)	(323,837)	(12,002,234)	(100,099)	(50,202,500)	290,944	<u>-</u>	<del>-</del>	(19,030,36
Transfer of Capital Asset(s) from System         2,900,084         2,900,08           Capital Gifts         2,900,084         156,520,313         156,520,313	Total Sources Over / (Under) Uses (See FN 10)	(824,802)	14,943,232	2,515,236	20,431,762	(157,089)	(38,366,002)	27,386,150	-	(956,985)	24,971,50
Transfer of Capital Asset(s) from System         2,900,084         2,900,08           Capital Gifts         2,900,084         156,520,313         156,520,313	Depreciation Expense									(68.532.417)	(68 532 41
Capital Gifts         2,900,084         2,900,08           Capital Outlay         156,520,313         156,520,313										(00,002,717)	(00,002,41
156,520,313 156,520,31 156,520,31 156,520,31 156,520,31 156,520,31 156,520,31 156,520,31 156,520,31 156,520,31					2 900 084						2 900 084
	Capital Outlay				2,000,004					156,520,313	156,520,31
Change in Net Assets (Total Agrees with AFR***) (824,802) 14,943,232 2,515,236 23,331,846 (157,089) (38,366,002) 27,386,150 - 87,030,911 115,859,48											
	Change in Net Assets (Total Agrees with AFR***)	(824,802)	14,943,232	2,515,236	23,331,846	(157,089)	(38,366,002)	27,386,150		87,030,911	115,859,48

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas Southwestern Medical Center at Dallas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

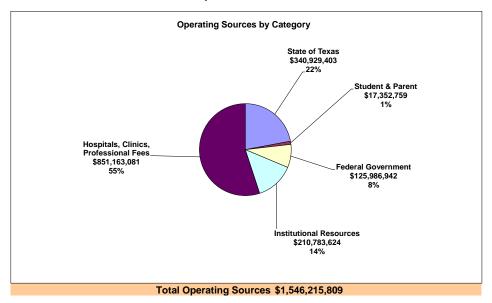
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

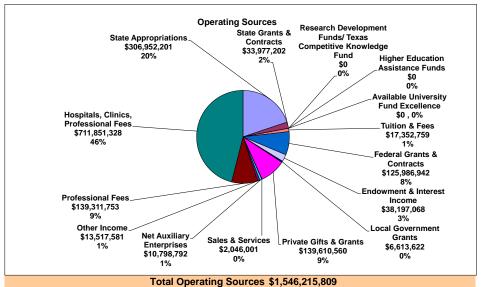
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

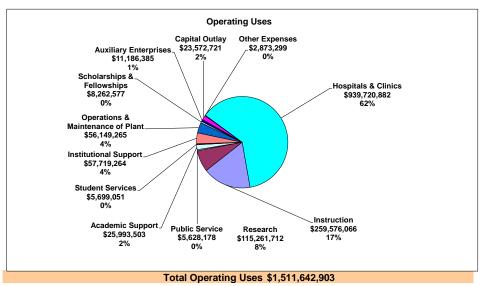
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 104.6 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(79.6) million. Non-expendable funds consist of unrealized gains (losses) of \$(86.4) million and additions (reductions) to permanent endowments of \$ 6.8 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$24,971,502.

# The University of Texas Medical Branch at Galveston







## The University of Texas Medical Branch at Galveston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Р	er FTSE
Institution FTSEs			2	2,479.72
Operating Sources				
State of Texas	•	000 050 004	•	400 705
State Appropriations State Grants and Contracts - Restricted	\$	306,952,201	\$	123,785 13,702
Research Development Funds/ Texas Competitive Knowledge Fund		33,977,202		13,702
		-		-
Higher Education Assistance Funds Available University Fund Excellence (See FN8)		-		
Subtotal	\$	340,929,403	\$	137,487
	<u> </u>	,,		,
Student & Parent				
Tuition - net	\$	14,196,790	\$	5,725
Fees - net	Φ.	3,155,969		1,273
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	17,352,759	\$	6,998
Federal Government				
Federal Grants and Contracts - Restricted	\$	125,986,942	\$	50,807
Professional Fees				
All Sources (Net)	\$	139,311,753	\$	56,180
Hospitals and Clinics All Sources (Net)	\$	711,851,328	\$	287,069
All Sources (Net)	φ	711,031,320	Ψ	207,009
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	38,197,068	\$	15,404
Local Government Grants - Restricted		6,613,622		2,667
Private Gifts and Grants - Restricted		139,610,560		56,301
Sales and Services		2,046,001		825
Net Auxiliary Enterprises		10,798,792		4,355
Other Income (See FN3)		13,517,581		5,451
Subtotal	\$	210,783,624	\$	85,003
Total Operating Sources	\$	1,546,215,809	\$	623,544
Operating Uses				
Instruction	\$	259,576,066	\$	104,680
Research		115,261,712		46,482
Public Service		5,628,178		2,270
Hospitals and Clinics		939,720,882		378,963
Academic Support		25,993,503		10,482
Student Services		5,699,051		2,298
Institutional Support		57,719,264		23,277
Operations and Maintenance of Plant		56,149,265		22,643
Scholarships and Fellowships		8,262,577		3,332
Auxiliary Enterprises		11,186,385		4,511
Capital Outlay from Current Fund Sources		23,572,721		9,506
Other Expenses (See FN3)		2,873,299		1,159
Total Operating Uses	\$	1,511,642,903	\$	609,603
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(104,086,093)		(41,975
Mandatory and Non-mandatory Transfers (See FN11)		(255,467)		(103
Bond Transfers In (See FN4)		61,755,304		24,904
Debt Service Payments (See FN5)		(12,675,452)		(5,112
Subtotal	\$	(55,261,708)	\$	(22,286
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(49,805,430)		(20,085
Additions to Permanent Endowments (See FN7)		6,379,382		2,573
Subtotal	\$	(43,426,048)	\$	(17,512
Total Sources Over / (Under) Uses (See FN10)	\$	(64,114,850)	\$	(25,857
10tal 00tal 200 0101 / (011d01) 0000 (000 11110)	Ψ	(07,117,000)	Ψ	(20,007

#### The University of Texas Medical Branch at Galveston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FY 2	2008					FY 2008		
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In			
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University		
State of Texas	206 052 204									306,952,201		
State Appropriations	306,952,201	0.504.055		47 440 404								
State Grants and Contracts - Restricted	10,035,123	6,501,955		17,440,124						33,977,202		
Research Development Funds/ Texas Competitive Knowledge Funds										-		
Higher Education Assistance Funds										-		
Available University Fund Excellence (See FN8)										-		
Subtotal	316,987,324	6,501,955	-	17,440,124	-	-	-	-	-	340,929,403		
Children & Davant												
Student & Parent Tuition - Gross	9,459,466	6,982,168								16,441,634		
Waivers, Remissions, and Exemptions (See FN1)	(456,207)	0,002,100								(456,207		
	(1.788.637)									(1,788,637		
Scholarship Discounts and Allowances (See FN1) Tuition - net	7,214,622	6,982,168								14,196,790		
Tuttori - riet	7,214,022	0,902,100								14,130,730		
Fees - Gross	219,449	2,665,264	271,256							3,155,969		
Waivers, Remissions, and Exemptions (See FN1)										-		
Scholarship Discounts and Allowances (See FN1)										-		
Fees - Net	219,449	2,665,264	271,256	-	-	-	-	-	-	3,155,969		
Tuition and Fees (net of Scholarship Discounts and Allowances)	7,434,071	9,647,432	271,256	-	-	-	-	-	-	17,352,759		
Federal Government												
Federal Grants and Contracts - Restricted		32,690,873		93,296,069						125,986,942		
Professional Fees All Sources (Net)		139,311,753								139,311,753		
All Sources (Net)		138,311,753								138,311,753		
Hospitals and Clinics												
All Sources (Net)	356,240,717	355,610,611								711,851,328		
Institutional Resources	0.704.550	45 000 704	70.000	40.757.047	450.040	4 447 055				00 407 000		
Endowment and Interest Income (See FN2)	2,764,550	15,333,704	73,363	18,757,947	150,249	1,117,255				38,197,068		
Local Government Grants - Restricted		5,582,531		1,031,091						6,613,622		
Private Gifts and Grants - Restricted	396,432	71,645,598	102,399	29,563,259	2,800		37,879,978		20,094	139,610,560		
Sales and Services - Educational Activities (Net)		2,046,001								2,046,001		
Net Auxiliary Enterprises			10,798,792							10,798,792		
Other Income (See FN3)	1,291,990	10,431,830		823,991	142,779		548,823		278,168	13,517,581		
Subtotal	4,452,972	105,039,664	10,974,554	50,176,288	295,828	1,117,255	38,428,801	-	298,262	210,783,624		
Total Operating Sources	685,115,084	648,802,288	11,245,810	160,912,481	295,828	1,117,255	38,428,801	-	298,262	1,546,215,809		
Operating Uses												
Instruction	89,360,528	154,069,607		16,145,931						259,576,066		
Research	5,772,725	2,050,829		107,438,158						115,261,712		
Public Service	1,610,090	2,352,499		1,665,589						5,628,178		
Hospitals and Clinics	460,265,325	465,008,193		14,447,364						939,720,882		
Academic Support	16,616,159	8,856,252		521,092						25,993,503		
Student Services	4,200,690	1,386,043		111,895	423					5,699,051		
Institutional Support	40,866,095	15,343,678		1,509,491						57,719,264		
Operations and Maintenance of Plant	42,850,793	254,274		458,905			12,585,293			56,149,265		
Scholarships and Fellowships	48,705	3,379,348		4,834,524						8,262,577		
Auxiliary Enterprises		44,364	10,781,307	360,714						11,186,385		
Capital Outlay from Current Fund Sources*	4,769,715	16,074,849	20,224	2,707,933						23,572,721		
Other Expenses (See FN3)		104,580		20,275	731,477				2,016,967	2,873,299		
Total Operating Uses	666,360,825	668,924,516	10,801,531	150,221,871	731,900	-	12,585,293	-	2,016,967	1,511,642,903		
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**							(104,086,093)			(104,086,093)		
	(25.462.400)	4 272 772		(2.600.065)	6.645	6.044.224			(02.472)			
Mandatory and Non-mandatory Transfers (See FN11)	(25,163,188)	1,373,773		(2,688,865)	6,615	6,011,334	20,298,337		(93,473)	(255,467)		
Bond Transfers In (See FN4)							61,755,304			61,755,304		
Debt Service Payments (See FN5)	(10,639,441)	(932,845)	(1,103,166)	(0.000.005)			(00.000.450)		(00.470)	(12,675,452)		
Subtotal	(35,802,629)	440,928	(1,103,166)	(2,688,865)	6,615	6,011,334	(22,032,452)	-	(93,473)	(55,261,708)		
Other Items Not for Current Operating Use												
Unrealized Gains / (Losses) (See FN6)		(13,386,893)		1,580		(36,420,117)				(49,805,430)		
Additions to Permanent Endowments (See FN7)				472,866		5,906,516				6,379,382		
Subtotal		(13,386,893)		474,446		(30,513,601)		-		(43,426,048)		
Total Sources Over / (Under) Uses (See FN 10)	(17,048,370)	(33,068,193)	(658,887)	8,476,191	(429,457)	(23,385,012)	3,811,056		(1,812,178)	(64,114,850)		
Total Gouldes Over / (Olider) Oses (See FN 10)	(17,040,370)	(33,000, 193)	(000,007)	0,470,191	(429,457)	(23,300,012)	3,011,050	<del>-</del>	(1,012,170)	(04, 114,000)		
Depreciation Expense									(64,157,803)	(64,157,803		
Transfer of Capital Asset(s) from System										-		
Capital Gifts									107 650 611	407.650.044		
Capital Outlay									127,658,814	127,658,814		
Change in Net Assets (Total Agrees with AFR***)	(17,048,370)	(33,068,193)	(658,887)	8,476,191	(429,457)	(23,385,012)	3,811,056		61,688,833	(613,839)		
					, .,	. ,,/	,			, ,		

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas Medical Branch at Galveston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

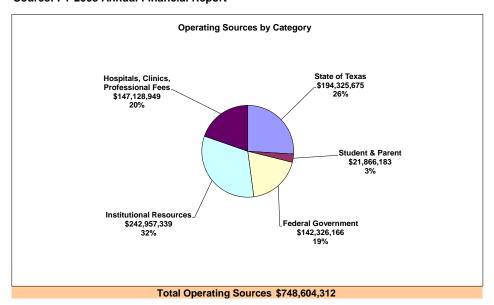
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

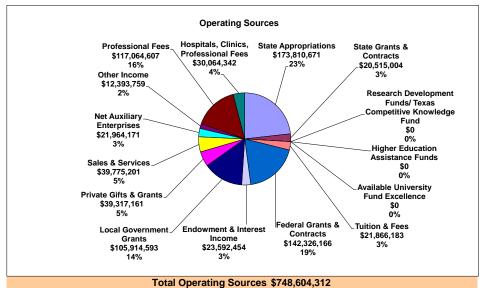
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

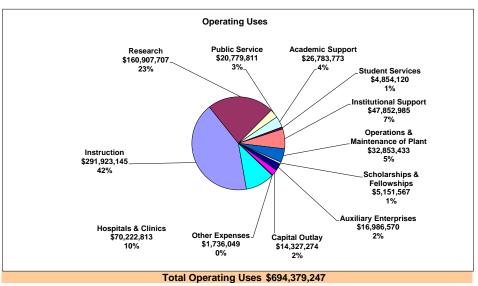
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

#### FN10: N/A

## The University of Texas Health Science Center at Houston







### The University of Texas Health Science Center at Houston For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

State of Texas   State of Caratia and Contracts - Restricted   20,515,004   5,69   Research Development Funds   Texas Competitive Knowledge Fund	SUMMARY WORKSHEET FY 2008		Amount	F	Per FTSE
State Appropriations	Institution FTSEs				3,601.02
State Appropriations	Operating Sources				
State Grants and Contracts - Restricted   20,515,004   5,60   Research Development Funds / Texas Competitive Knowledge Fund   1,600	State of Texas				
State Grants and Contracts - Restricted   20,515,004   5,68	State Appropriations	\$	173,810,671	\$	48,267
Higher Education Assistance Funds			20,515,004		5,697
Available University Fund Excellence (See FN8)   5,3,6675   5,3,6755   5,3,	Research Development Funds/ Texas Competitive Knowledge Fund		-		-
Subtotal         \$ 194,325,675         \$ 53,96           Student & Parent         Tuition - net         \$ 17,891,073         \$ 4,98           Fees - net         3,975,110         1,10           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 21,866,183         \$ 6,07           Federal Government         Federal Government         Federal Government         \$ 142,326,166         \$ 39,52           Professional Fees         All Sources (Net)         \$ 117,064,607         \$ 32,50           Hospitals and Clinics         All Sources (Net)         \$ 30,064,342         \$ 8,34           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 23,592,454         \$ 6,55           Local Government Grants - Restricted         105,914,593         29,41         10,91           Private Gifts and Grants - Restricted         39,317,161         10,91         10,91           Sales and Services         39,317,161         10,91 <td>Higher Education Assistance Funds</td> <td></td> <td>-</td> <td></td> <td>-</td>	Higher Education Assistance Funds		-		-
Student & Parent	Available University Fund Excellence (See FN8)		-		-
Tultion -net         \$ 17,891,073         \$ 4,96           Fees - net         3,975,110         1.10           Tultion and Fees (net of Scholarship Discounts and Allowances)         21,666,183         6,07           Federal Government           Federal Grants and Contracts - Restricted         \$ 142,326,166         \$ 39,52           Professional Fees           All Sources (Net)         \$ 117,064,607         \$ 32,50           Hospitals and Clinics           All Sources (Net)         \$ 30,064,342         \$ 8,34           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 23,502,454         \$ 6,55           Local Government Grants - Restricted         105,914,593         29,41           Private Giffs and Grants - Restricted         39,375,201         11,06           Sales and Services         39,775,201         11,09           Net Auxiliary Teleprises         21,964,171         6,09           Sales and Services         39,775,201         11,09           Net Auxiliary Teleprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,48           Subtotal         \$ 242,967,339         6,74	Subtotal	\$	194,325,675	\$	53,964
Tultion -net         \$ 17,891,073         \$ 4,96           Fees - net         3,975,110         1.10           Tultion and Fees (net of Scholarship Discounts and Allowances)         21,666,183         6,07           Federal Government           Federal Grants and Contracts - Restricted         \$ 142,326,166         \$ 39,52           Professional Fees           All Sources (Net)         \$ 117,064,607         \$ 32,50           Hospitals and Clinics           All Sources (Net)         \$ 30,064,342         \$ 8,34           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 23,502,454         \$ 6,55           Local Government Grants - Restricted         105,914,593         29,41           Private Giffs and Grants - Restricted         39,375,201         11,06           Sales and Services         39,775,201         11,09           Net Auxiliary Teleprises         21,964,171         6,09           Sales and Services         39,775,201         11,09           Net Auxiliary Teleprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,48           Subtotal         \$ 242,967,339         6,74	Student & Parent				
Fees - net         3,975,110         1,10           Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 21,866,183         \$ 6,07           Federal Government         Federal Grants and Contracts - Restricted         \$ 142,326,166         \$ 39,52           Professional Fees         All Sources (Net)         \$ 117,064,607         \$ 32,50           Hospitals and Clinics         All Sources (Net)         \$ 30,064,342         \$ 8,34           Institutional Resources         Endowment and Interest Income (See FN2)         \$ 23,592,454         \$ 6,55           Local Government Grants - Restricted         10,591,4593         29,41           Private Gifts and Grants - Restricted         39,377,501         10,99           Sales and Services         39,377,501         10,99           Sales and Services         39,377,501         10,99           Other Income (See FN3)         12,984,171         6,09           Other Income (See FN3)         12,984,171         6,09           Oberating Uses         19,293,145         8         10,09           Instruction         9,294,295,333         9,67,48           Operating Uses         29,179,811		\$	17,891,073	\$	4,968
Federal Government	Fees - net				1,104
Federal Grants and Contracts - Restricted	Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	21,866,183	\$	6,072
Federal Grants and Contracts - Restricted	Federal Government				
Professional Fees		\$	142,326,166	\$	39,524
All Sources (Net)		· · ·			,
Hospitals and Clinics		•	117.064.607	Φ.	32 F00
Institutional Resources	All Sources (Net)	Ф	117,064,607	<b>ð</b>	32,509
Institutional Resources   Endowment and Interest Income (See FN2)   \$ 23,592,454   \$ 6,55     Local Government Grants - Restricted   105,914,593   29,41     Private Giffs and Grants - Restricted   39,317,161   10,91     Sales and Services   39,3775,201   11,00     Net Auxiliary Enterprises   21,964,171   6,09     Other Income (See FN3)   12,393,759   3,44     Subtotal   \$242,957,339   \$67,46     Total Operating Sources   \$748,604,312   \$207,88     Total Operating Sources   \$748,604,312   \$207,88     Coperating Uses	Hospitals and Clinics				
Endowment and Interest Income (See FN2)         \$ 23,592,454         \$ 6,55           Local Government Grants - Restricted         105,914,593         29,41           Private Gifts and Grants - Restricted         39,317,161         10,91           Sales and Services         39,775,201         11,04           Net Auxiliary Enterprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,44           Subtotal         \$ 242,957,339         \$ 67,46           Total Operating Sources         \$ 748,604,312         \$ 207,88           Operating Uses           Instruction         \$ 291,923,145         \$ 1,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Entreprises         16,986,570         4,71 <td>All Sources (Net)</td> <td>\$</td> <td>30,064,342</td> <td>\$</td> <td>8,349</td>	All Sources (Net)	\$	30,064,342	\$	8,349
Endowment and Interest Income (See FN2)         \$ 23,592,454         \$ 6,55           Local Government Grants - Restricted         105,914,593         29,41           Private Gifts and Grants - Restricted         39,317,161         10,91           Sales and Services         39,775,201         11,04           Net Auxiliary Enterprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,44           Subtotal         \$ 242,957,339         \$ 67,46           Total Operating Sources         \$ 748,604,312         \$ 207,88           Operating Uses           Instruction         \$ 291,923,145         \$ 1,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Entreprises         16,986,570         4,71 <td>Institutional Resources</td> <td></td> <td></td> <td></td> <td></td>	Institutional Resources				
Local Government Grants - Restricted         105,914,593         29,41           Private Gifts and Grants - Restricted         39,317,161         10,91           Sales and Services         39,775,201         11,04           Net Auxiliary Enterprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,44           Subtotal         \$24,2957,339         6,67,46           Total Operating Sources         748,604,312         \$207,88           Operating Uses           Instruction         \$291,923,145         \$81,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         6,943,79,247         3,97           Other Expenses (See FN3)         1,736,049         48		¢	23 502 454	Ф	6 553
Private Gifts and Grants - Restricted         39,317,161         10,91           Sales and Services         39,775,201         11,04           Net Auxiliary Enterprises         21,964,171         6,09           Other Income (See FN3)         12,393,759         3,44           Subtotal         \$ 242,957,339         \$ 67,48           Total Operating Sources         *** 748,604,312         \$ 207,88           Operating Uses           Instruction         \$ 291,923,145         \$ 10,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         (41,102,671)         (11,41	,	φ		φ	
Sales and Services         39,775,201         11,04           Net Auxiliary Enterprises         21,964,171         6,09           Other Income (See FN3)         12,993,759         3,44           Subtotal         \$ 242,957,339         \$ 67,46           Total Operating Sources         * 748,604,312         \$ 207,88           Operating Uses           Instruction         \$ 291,923,145         \$ 81,06           Research         160,907,707         44,68           Hobic Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         4,45           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         4,484,142         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         4,141,102,671         (1,144					
Net Auxiliary Enterprises Other Income (See FN3)         21,964,171 (a.9.39.759)         6,09 (a.9.39.759)         3,44 (a.9.39.759)         3,45 (a.9.39.759)         3,45 (a.9.39.759)         3,45 (a.9.39.759)         3,45 (a.9.39.759)         3,45 (a.9.39.759)         3,43 (a.9.39.759)					
Other Income (See FN3)         12,393,759         3,44           Subtotal         \$ 242,957,339         \$ 67,46           Total Operating Sources         \$ 748,604,312         \$ 207,88           Operating Uses           Instruction         \$ 291,923,145         \$ 81,06           Research         160,907,707         44,88           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         4,854,120         1,34           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         694,379,247         \$ 192,83           Other Sources / (Uses) of Funds         (41,102,671)         (11,41           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN1)         (5,55,500)					
Subtotal         \$ 242,957,339         \$ 67,46           Total Operating Sources         \$ 748,604,312         \$ 207,88           Operating Uses         Instruction         \$ 291,923,145         \$ 81,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         694,379,247         \$ 192,83           Other Sources / (Uses) of Funds         2           Capital Outlay from Non-Current Fund Sources         (41,102,671) <td></td> <td></td> <td></td> <td></td> <td>-</td>					-
Total Operating Sources					
Operating Uses           Instruction         \$ 291,923,145         \$ 81,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         694,379,247         192,83           Other Sources / (Uses) of Funds         (41,102,671)         (11,41           Bond Transfers In (See FN4)         51,527,000         14,30           Bond Transfers In (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         \$ (3,33           Other Items Not for Current Operating Use         (24,633,439)         (					
Instruction         \$ 291,923,145         \$ 81,06           Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Sources / (Uses) of Funds         5694,379,247         192,83           Total Operating Uses         694,379,247         192,83           Other Sources / (Uses) of Funds         (41,102,671)         (11,41           Randatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         \$ (3,33           Oth	Total Operating Sources	\$	748,604,312	\$	207,887
Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxillary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         \$694,379,247         \$192,83           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$(3,33)         (3,33)           Other Items Not for Cu	Operating Uses				
Research         160,907,707         44,68           Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxillary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         \$694,379,247         \$192,83           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$(3,33)         (3,33)           Other Items Not for Cu	Instruction	\$	291,923,145	\$	81,067
Public Service         20,779,811         5,77           Hospitals and Clinics         70,222,813         19,50           Academic Support         26,783,773         7,43           Student Services         4,854,120         1,34           Institutional Support         47,852,985         13,28           Operations and Maintenance of Plant         32,853,433         9,12           Scholarships and Fellowships         5,151,567         1,43           Auxiliary Enterprises         16,986,570         4,71           Capital Outlay from Current Fund Sources         14,327,274         3,97           Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         694,379,247         192,83           Other Sources / (Uses) of Funds         (41,102,671)         (11,41           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         3,33           Other Items Not for Current Operating Use         \$ (24,633,439)		,		,	44,684
Hospitals and Clinics   70,222,813   19,50     Academic Support   26,783,773   7,43     Student Services   4,854,120   1,34     Institutional Support   47,852,985   13,28     Operations and Maintenance of Plant   32,853,433   9,12     Scholarships and Fellowships   5,151,567   1,43     Auxiliary Enterprises   16,986,570   4,71     Capital Outlay from Current Fund Sources   14,327,274   3,97     Other Expenses (See FN3)   1,736,049   48     Total Operating Uses   5694,379,247   \$192,83     Other Sources / (Uses) of Funds     Capital Outlay from Non-Current Fund Sources   (41,102,671)   (11,41     Mandatory and Non-mandatory Transfers (See FN11)   (155,321)   (4     Bond Transfers In (See FN4)   51,527,000   14,30     Debt Service Payments (See FN5)   (22,289,707)   (6,19     Subtotal   \$ (12,020,699)   3,33     Other Items Not for Current Operating Use     Unrealized Gains / (Losses) (See FN6)   (24,633,439)   (6,84     Additions to Permanent Endowments (See FN7)   5,335,322   1,48     Subtotal   \$ (19,298,117)   \$ (5,35     Subtotal   \$ (19,298,117)   \$ (19,298,117)   \$ (19,298,117)   \$ (19,298,117)   \$ (19,298,117)   \$ (19,298,117)   \$ (19,298,1					5,771
Academic Support       26,783,773       7,43         Student Services       4,854,120       1,34         Institutional Support       47,852,985       13,28         Operations and Maintenance of Plant       32,853,433       9,12         Scholarships and Fellowships       5,151,567       1,43         Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       694,379,247       192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35 <td></td> <td></td> <td></td> <td></td> <td></td>					
Student Services       4,854,120       1,34         Institutional Support       47,852,985       13,28         Operations and Maintenance of Plant       32,853,433       9,12         Scholarships and Fellowships       5,151,567       1,43         Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       (41,102,671)       (11,41         Mandatory grom Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33)         Other Items Not for Current Operating Use       Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35)	•				
Institutional Support       47,852,985       13,28         Operations and Maintenance of Plant       32,853,433       9,12         Scholarships and Fellowships       5,151,567       1,43         Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       694,379,247       192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35	'''				
Operations and Maintenance of Plant       32,853,433       9,12         Scholarships and Fellowships       5,151,567       1,43         Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       694,379,247       \$ 192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35					
Scholarships and Fellowships       5,151,567       1,43         Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       694,379,247       \$ 192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35					
Auxiliary Enterprises       16,986,570       4,71         Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       694,379,247       192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35	·				
Capital Outlay from Current Fund Sources       14,327,274       3,97         Other Expenses (See FN3)       1,736,049       48         Total Operating Uses       \$694,379,247       \$192,83         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35					
Other Expenses (See FN3)         1,736,049         48           Total Operating Uses         \$ 694,379,247         \$ 192,83           Other Sources / (Uses) of Funds         \$ (41,102,671)         (11,41           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         \$ (3,33           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (24,633,439)         (6,84           Additions to Permanent Endowments (See FN7)         5,335,322         1,48           Subtotal         \$ (19,298,117)         \$ (5,35					
Total Operating Uses         \$ 694,379,247         \$ 192,83           Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         \$ (3,33)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (24,633,439)         (6,84           Additions to Permanent Endowments (See FN7)         5,335,322         1,48           Subtotal         \$ (19,298,117)         \$ (5,35					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (41,102,671)         (11,41           Mandatory and Non-mandatory Transfers (See FN11)         (155,321)         (4           Bond Transfers In (See FN4)         51,527,000         14,30           Debt Service Payments (See FN5)         (22,289,707)         (6,19           Subtotal         \$ (12,020,699)         \$ (3,33           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (24,633,439)         (6,84           Additions to Permanent Endowments (See FN7)         5,335,322         1,48           Subtotal         \$ (19,298,117)         \$ (5,35	,			_	
Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35	Total Operating Uses	•	694,379,247	\$	192,830
Capital Outlay from Non-Current Fund Sources       (41,102,671)       (11,41         Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35	Other Sources / (Uses) of Funds				
Mandatory and Non-mandatory Transfers (See FN11)       (155,321)       (4         Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35	Capital Outlay from Non-Current Fund Sources		(41,102,671)		(11,414
Bond Transfers In (See FN4)       51,527,000       14,30         Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84)         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35)	Mandatory and Non-mandatory Transfers (See FN11)		(155,321)		(43
Debt Service Payments (See FN5)       (22,289,707)       (6,19         Subtotal       \$ (12,020,699)       \$ (3,33)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84)         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35)	Bond Transfers In (See FN4)				14,309
Other Items Not for Current Operating Use         (24,633,439)         (6,84           Unrealized Gains / (Losses) (See FN6)         (5,335,322)         1,48           Additions to Permanent Endowments (See FN7)         5,335,322         1,48           Subtotal         \$ (19,298,117)         \$ (5,35)	Debt Service Payments (See FN5)		(22,289,707)		(6,190
Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35)		\$	(12,020,699)	\$	(3,338
Unrealized Gains / (Losses) (See FN6)       (24,633,439)       (6,84         Additions to Permanent Endowments (See FN7)       5,335,322       1,48         Subtotal       \$ (19,298,117)       \$ (5,35)	Other Items Not for Current Operating Use				
Additions to Permanent Endowments (See FN7)         5,335,322         1,48           Subtotal         \$ (19,298,117)         \$ (5,35)	Unrealized Gains / (Losses) (See FN6)		(24,633,439)		(6,841
	Additions to Permanent Endowments (See FN7)		, , ,		1,482
Total Sources Over / (Under) Uses (See FN10) \$ 22 906 249 \$ 6.36	Subtotal	\$	(19,298,117)	\$	(5,359
	Total Sources Over / (Under) Uses (See FN10)	\$	22,906,249	\$	6,360

			DETAIL	WORKSHEET FY	2008					FY 2008		
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In			
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University		
State of Texas												
State Appropriations	173,810,671									173,810,671		
State Grants and Contracts - Restricted	352,246	1,821,768		18,340,990						20,515,004		
Research Development Funds/ Texas Competitive Knowledge Funds										-		
Higher Education Assistance Funds										-		
Available University Fund Excellence (See FN8)										_		
Subtotal	174,162,917	1,821,768	-	18,340,990	-	<u> </u>	-	-	-	194,325,675		
Student & Parent												
Tuition - Gross	14,590,392	4,796,840								19,387,232		
Waivers, Remissions, and Exemptions (See FN1)	(122,374)	4,730,040								(122,374)		
Scholarship Discounts and Allowances (See FN1)	(796,656)	(577,129)								(1,373,785)		
Tuition - net	13,671,362	4,219,711	_	-	_	-	-	-	-	17,891,073		
	,,	.,=,								,		
Fees - Gross	69,962	2,715,107	1,268,153							4,053,222		
Waivers, Remissions, and Exemptions (See FN1)										-		
Scholarship Discounts and Allowances (See FN1)			(78,112)							(78,112)		
Fees - Net	69,962	2,715,107	1,190,041	-	-	-	-	-	-	3,975,110		
Tuition and Fees (net of Scholarship Discounts and Allowances)	13,741,324	6,934,818	1,190,041	-	-	-	-	-	-	21,866,183		
Federal Government												
Federal Grants and Contracts - Restricted		30,353,061		111,973,105						142,326,166		
				, , , , , ,						, , , , , ,		
Professional Fees												
All Sources (Net)		117,064,607								117,064,607		
Hospitals and Clinics												
All Sources (Net)	29,688,140	376,202								30,064,342		
7 III Oddroso (Not)	20,000,110	0.0,202								00,001,012		
Institutional Resources												
Endowment and Interest Income (See FN2)	1,835,267	12,105,789	1,068,768	7,183,627	292,506	85,074	1,021,423			23,592,454		
Local Government Grants - Restricted		104,918,221		996,372						105,914,593		
Private Gifts and Grants - Restricted		2,187,146		37,110,195	19,820					39,317,161		
Sales and Services - Educational Activities (Net)	6,030,395	33,744,806								39,775,201		
Net Auxiliary Enterprises	0,000,000	00,7 11,000	21,964,171							21,964,171		
Other Income (See FN3)	230,201	5,762,797	21,001,111	1,238,395	149,260		5,013,106			12,393,759		
Subtotal	8,095,863	158,718,759	23,032,939	46,528,589	461,586	85,074	6,034,529	_		242,957,339		
Total Operating Sources	225,688,244	315,269,215	24,222,980	176,842,684	461,586	85,074	6,034,529	-	-	748,604,312		
Operating Uses Instruction	83,646,635	195,518,275		12,758,235						291,923,145		
Research	21,685,391	4,438,273		134,784,043						160,907,707		
	5,065,905	8,178,171		7,535,735								
Public Service										20,779,811		
Hospitals and Clinics	25,579,344	44,618,298		25,171						70,222,813		
Academic Support	17,682,725	8,102,271		998,777						26,783,773		
Student Services	1,777,573	1,913,353		1,003,073	160,121					4,854,120		
Institutional Support	34,697,120	8,859,703		4,296,162						47,852,985		
Operations and Maintenance of Plant	24,590,577	4,484,163		18,970			3,759,723			32,853,433		
Scholarships and Fellowships	159,951	2,065,665		2,925,951						5,151,567		
Auxiliary Enterprises			16,986,570							16,986,570		
Capital Outlay from Current Fund Sources*	2,202,508	4,264,091	4,645,096	3,215,579						14,327,274		
Other Expenses (See FN3)									1,736,049	1,736,049		
Total Operating Uses	217,087,729	282,442,263	21,631,666	167,561,696	160,121	-	3,759,723	-	1,736,049	694,379,247		
Other Sources / (Uses) of Funds												
Capital Outlay from Non-Current Fund Sources**							(41,102,671)			(41,102,671)		
Mandatory and Non-mandatory Transfers (See FN11)	9,469	(6,350,101)	(2,168,236)	(1,627,659)	723	2,671,248	6,486,982		822,253	(41,102,071)		
Bond Transfers In (See FN4)	5,409	(0,550,101)	(2,100,230)	(1,021,009)	123	2,011,240	51,527,000		022,200	51,527,000		
Debt Service Payments (See FN5)	(13.754.765)	(6.332.906)	(2,202,036)				51,521,000			(22,289,707)		
Subtotal	(13,754,765)	(12.683.007)	(4,370,272)	(1,627,659)	723	2,671,248	16,911,311	-	822,253	(12,020,699)		
	(,,200)	1,,501)	( -,,)	(1,521,600)	. 20	-,,=10	,,0 11		,	(.=,==0,000)		
Other Items Not for Current Operating Use												
Unrealized Gains / (Losses) (See FN6)		(11,326,479)		(274)	1	(13,306,686)				(24,633,439)		
Additions to Permanent Endowments (See FN7)		(11 200 470)		109,178		5,226,144				5,335,322		
Subtotal	<u> </u>	(11,326,479)	=	108,904	_	(8,080,542)	-	<u> </u>	-	(19,298,117)		
Total Sources Over / (Under) Uses (See FN 10)	(5,144,781)	8,817,466	(1,778,958)	7,762,233	302,188	(5,324,220)	19,186,117	-	(913,796)	22,906,249		
, , ,	., , , , , , ,	. ,		, , , ==		, , , ,/			, , ,			
Depreciation Expense									(37,792,402)	(37,792,402)		
Transfer of Capital Asset(s) from System										=		
Capital Gifts									FF 100 01-	== 100 - : :		
Capital Outlay									55,429,946	55,429,946		
Change in Net Assets (Total Agrees with AFR***)	(5,144,781)	8,817,466	(1,778,958)	7,762,233	302,188	(5,324,220)	19.186.117	-	16,723,748	40,543,793		
	(3,177,731)	5,517,700	(1,770,000)	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	502,100	(3,024,220)	.0,100,117		.5,120,140	40,040,780		

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas Health Science Center at Houston For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

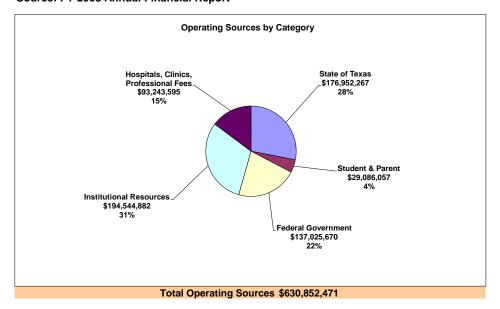
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

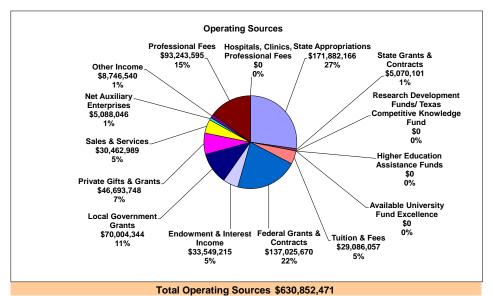
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

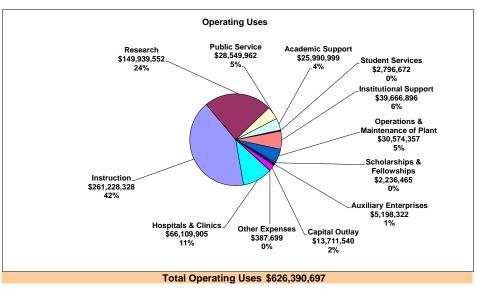
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 42.2 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$(19.3) million. Non-expendable funds consist of unrealized gains (losses) of \$(24.6) million and additions (reductions) to permanent endowments of \$ 5.3 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 22,906,249.

# The University of Texas Health Science Center at San Antonio







## The University of Texas Health Science Center at San Antonio For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

SUMMARY WORKSHEET FY 2008		Amount	P	er FTSE
Institution FTSEs			2	2,950.89
Operating Sources				
State of Texas	•	474 000 400	Φ.	E0 040
State Appropriations State Grants and Contracts - Restricted	\$	171,882,166 5,070,101	\$	58,248 1,718
Research Development Funds/ Texas Competitive Knowledge Fund		5,070,101		1,710
Higher Education Assistance Funds		_		
Available University Fund Excellence (See FN8)		_		
Subtotal	\$	176,952,267	\$	59,966
Student & Parent	•	40,000,000	Φ.	0.400
Tuition - net Fees - net	\$	18,000,293	\$	6,100
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	11,085,764 29,086,057	\$	3,757 9,857
Tallot and Took (Not of Ostrolation)	<u> </u>		<u> </u>	0,001
Federal Government		107.007.070		10.101
Federal Grants and Contracts - Restricted	\$	137,025,670	\$	46,435
Professional Fees				
All Sources (Net)	\$	93,243,595	\$	31,598
Hospitals and Clinics				
All Sources (Net)	\$		\$	
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	33,549,215	\$	11,369
Local Government Grants - Restricted		70,004,344		23,723
Private Gifts and Grants - Restricted		46,693,748		15,824
Sales and Services		30,462,989		10,323
Net Auxiliary Enterprises		5,088,046		1,724
Other Income (See FN3)		8,746,540		2,964
Subtotal T-11 On and the Common of the Commo	\$ <b>\$</b>	194,544,882	\$	65,927
Total Operating Sources	a a	630,852,471	\$	213,783
Operating Uses				
Instruction	\$	261,228,328	\$	88,525
Research		149,939,552		50,812
Public Service		28,549,962		9,675
Hospitals and Clinics		66,109,905		22,403
Academic Support		25,990,999		8,808
Student Services		2,796,672		948
Institutional Support		39,666,896		13,442
Operations and Maintenance of Plant		30,574,357		10,361
Scholarships and Fellowships		2,236,465		758
Auxiliary Enterprises		5,198,322		1,762
Capital Outlay from Current Fund Sources Other Expenses (See FN3)		13,711,540		4,647
Total Operating Uses	\$	387,699 <b>626,390,697</b>	\$	131 <b>212,272</b>
	<b></b>	,,	*	, <b></b>
Other Sources / (Uses) of Funds		(F7 000 115)		/40.00
Capital Outlay from Non-Current Fund Sources		(57,839,415)		(19,601
Mandatory and Non-mandatory Transfers (See FN11)		110,581,725		37,474
Bond Transfers In (See FN4) Debt Service Payments (See FN5)		-		•
Subtotal	\$	52,742,310	\$	17,873
Other Items Not for Current Operating Use		(40,263,107)		(12.64)
Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)		32,126,235		(13,644 10,887
Subtotal	\$	(8,136,872)	\$	(2,757
		,		,
Total Sources Over / (Under) Uses (See FN10)	\$	49,067,212	\$	16,627

			DETAIL	WORKSHEET FY	2008					
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	FY 2008
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	171,882,166									171,882,166
State Grants and Contracts - Restricted	830,786	46,943		4,192,372						5,070,101
Research Development Funds/ Texas Competitive Knowledge Funds										_
Higher Education Assistance Funds										
										_
Available University Fund Excellence (See FN8)	470 740 050	10.010		4 400 070						-
Subtotal	172,712,952	46,943	-	4,192,372	-	-	-	-	-	176,952,267
Student & Parent										
Tuition - Gross	10,898,426	8,945,165								19,843,591
Waivers, Remissions, and Exemptions (See FN1)	10,000,120	0,010,100								10,010,001
Scholarship Discounts and Allowances (See FN1)	(1,843,298)									(1,843,298)
		0.045.405								
Tuition - net	9,055,128	8,945,165	-	-	-	-	-	-	-	18,000,293
Fees - Gross	73,071	10,069,614	943,079							11,085,764
Waivers, Remissions, and Exemptions (See FN1)										-
Scholarship Discounts and Allowances (See FN1)										-
Fees - Net	73,071	10,069,614	943,079	-	-	-	-	-	-	11,085,764
Tuition and Fees (net of Scholarship Discounts and Allowances)	9,128,199	19,014,779	943,079	-	-	-	-	-	-	29,086,057
· · · · · · · · · · · · · · · · · · ·		-								
Federal Government										
Federal Grants and Contracts - Restricted		26,973,655		110,052,015						137,025,670
Professional Fees										
All Sources (Net)		93,243,595								93.243.595
All Codioco (1401)		33,243,383								33,243,393
Hospitals and Clinics										
All Sources (Net)										-
Institutional Resources										
Endowment and Interest Income (See FN2)	966,845	25,462,744	42,674	7,098,679	29,396	(57,326)	6,203			33,549,215
Local Government Grants - Restricted		61,076,838		8,927,506						70,004,344
Private Gifts and Grants - Restricted		(1,247,963)		46,512,934	(24,045)		1,452,822			46,693,748
Sales and Services - Educational Activities (Net)	1,802,622	28,660,367		,	(= :, - : - )		.,,			30,462,989
Net Auxiliary Enterprises	1,002,022	20,000,307	5,088,046							5,088,046
	480.050	0 400 404	5,066,046		00 745					
Other Income (See FN3)	179,350	8,473,474			93,715		1			8,746,540
Subtotal	2,948,817	122,425,460	5,130,720	62,539,119	99,066	(57,326)	1,459,026	-	-	194,544,882
Total Operating Sources	184,789,968	261,704,432	6,073,799	176,783,506	99,066	(57,326)	1,459,026	-	-	630,852,471
Operating Uses										
Instruction	119,739,996	125,206,962		16,281,370						261.228.328
Research	4,549,787	17,321,893		128,067,872						149,939,552
Public Service	1,010,707	57		28,549,905						28,549,962
Hospitals and Clinics	40.074.004	66,088,122		21,783						66,109,905
Academic Support	19,671,094	6,206,585		113,320						25,990,999
Student Services	1,831,619	310,386			654,667					2,796,672
Institutional Support	26,388,421	13,216,943		61,532						39,666,896
Operations and Maintenance of Plant	14,733,204	13,518,501		6			2,322,646			30,574,357
Scholarships and Fellowships	182,951	685,742		1,367,772						2,236,465
Auxiliary Enterprises		, -	5,198,322	,,						5,198,322
Capital Outlay from Current Fund Sources*	581,986	9,056,934	45,923	4,026,697						13,711,540
Other Expenses (See FN3)	301,300	(52,903)	70,023	7,020,087					440,602	387,699
Total Operating Uses	187,679,058	251,559,222	5,244,245	178,490,257	654,667	_	2,322,646	_	440,602	626,390,697
Total Operating USES	101,010,000	201,000,222	3,277,243	170,430,237	054,007		2,022,040		770,002	020,090,097
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(57,839,415)			(57,839,415)
Mandatory and Non-mandatory Transfers (See FN11)	6,873,100	(4,481,960)	(494,875)	(2.070.225)	(15,449)	1,845,529	42,176,084		67,558,621	110,581,725
	0,073,100	(4,401,900)	(494,075)	(2,879,325)	(15,449)	1,040,029	42,170,064		01,000,021	110,001,725
Bond Transfers In (See FN4)										-
Debt Service Payments (See FN5)	0.000.465	(4.404.00=	/ * * * * * * * * * * * * * * * * * * *	(0.000.000	/	4 0 1 = = 0 -	(4F 000 00 ::		07 ==0 00 :	=0 = 10 = 1
Subtotal	6,873,100	(4,481,960)	(494,875)	(2,879,325)	(15,449)	1,845,529	(15,663,331)		67,558,621	52,742,310
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)		(7,784,932)		(2,122,139)	(169,178)	(30,186,858)				(40,263,107)
		(1,104,932)		(2,122,139)	(109,178)					
Additions to Permanent Endowments (See FN7)  Subtotal		(7,784,932)		(2,122,139)	(169,178)	32,126,235 1,939,377				32,126,235 (8,136,872)
Oubiolai		(1,104,932)	<u> </u>	(4,144,139)	(108,176)	1,00,011	<del>-</del>		<u> </u>	(0,130,072)
Total Sources Over / (Under) Uses (See FN 10)	3,984,010	(2,121,682)	334,679	(6,708,215)	(740,228)	3,727,580	(16,526,951)	-	67,118,019	49,067,212
	.,,-10	, ,,/	,	(-,,10)	,,==0)	.,. = . ,	, ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		. ,,	,,
Depreciation Expense									(26,231,350)	(26,231,350)
Transfer of Capital Asset(s) from System										-
Capital Gifts										_
Capital Outlay									71,550,954	71,550,954
Suprai Sully									11,000,004	7 1,000,904
Change in Net Assets (Total Agrees with AFR***)	3,984,010	(2,121,682)	334,679	(6,708,215)	(740,228)	3,727,580	(16,526,951)	-	112,437,623	94,386,816
	.,,-10	, , = -,= /	,	, , , , , , , , , , , , , , , ,	,,==0/	.,. =. ,0	, .,.==,=5,17		,,	,,010

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas Health Science Center at San Antonio For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

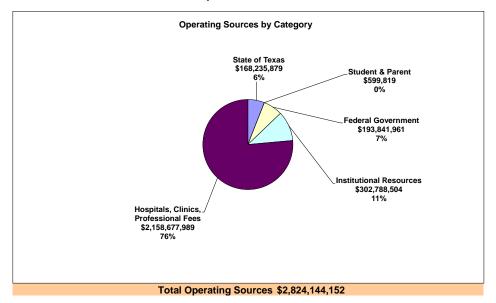
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

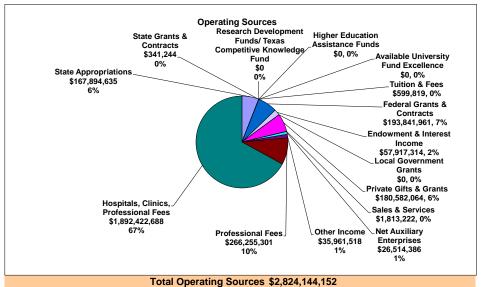
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

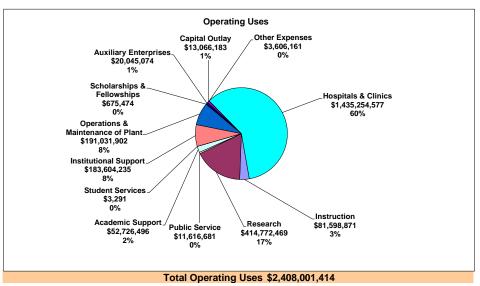
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 57.2 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ (8.1) million. Non-expendable funds consist of unrealized gains (losses) of \$(40.3) million and additions (reductions) to permanent endowments of \$ 32.1 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 49,067,213.

# The University of Texas M.D. Anderson Cancer Center







### The University of Texas M.D. Anderson Cancer Center For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

Desarting Sources   State of Toxas   State of Contracts - Restricted   341,244   Research Development Funds/ Toxas Competitive Knowledge Fund   341,244   Research Development Funds Research Development Funds Research   S	SUMMARY WORKSHEET FY 2008		Amount	Per FTSE	
State of Texas         See Note Below State Appropriations         \$ 167,894,635         See Note Below State Carnits and Contracts - Restricted         341,244           Research Development Funds / Texas Competitive Knowledge Fund         341,244           Higher Education Assistance Funds         -           Available University Fund Excellence (See FN8)         -           Subtotal         \$ 168,235,879           Student & Parent         -           Tuition - net         \$ 599,819           Fees - net         -           Fees - net         -           Federal Government         -           Federal Government         -           Federal Government         -           Frofesional Fees         -           All Sources (Net)         \$ 266,255,301           Hospitals and Clinics         -           All Sources (Net)         \$ 1,892,422,688           Institutional Resources         -           Endowment and Interest Income (See FN2)         \$ 7,917,314           Local Government Grants - Restricted         180,582,042           Sales and Services         1,813,222           Rend Auxiliary Enterprises         2,854,288           Other Income (See FN3)         35,961,518           Subtotal         \$ 30,	Institution FTSEs			195.30	
State of Texas         See Note Below State Appropriations         \$ 167,894,635         See Note Below State Carnits and Contracts - Restricted         341,244           Research Development Funds / Texas Competitive Knowledge Fund         341,244           Higher Education Assistance Funds         -           Available University Fund Excellence (See FN8)         -           Subtotal         \$ 168,235,879           Student & Parent         -           Tuition - net         \$ 599,819           Fees - net         -           Fees - net         -           Federal Government         -           Federal Government         -           Federal Government         -           Frofesional Fees         -           All Sources (Net)         \$ 266,255,301           Hospitals and Clinics         -           All Sources (Net)         \$ 1,892,422,688           Institutional Resources         -           Endowment and Interest Income (See FN2)         \$ 7,917,314           Local Government Grants - Restricted         180,582,042           Sales and Services         1,813,222           Rend Auxiliary Enterprises         2,854,288           Other Income (See FN3)         35,961,518           Subtotal         \$ 30,	Operating Sources				
State Grants and Contracts - Restricted   341,244   Research Development Funds / Feas Competitive Knowledge Fund   -					
Research Development Funds/ Texas Competitive Knowledge Fund Higher Education Assistance Funds Available University Fund Excellence (See FN8)         -           Subbtotal         \$ 168,235,879           Student & Parent         ***           Tuition - net Fees - net Tuition - net Tuition and Fees (net of Scholarship Discounts and Allowances)         \$ 599,819           Federal Government         ***           Federal Grants and Contracts - Restricted         \$ 193,841,961           Professional Fees           All Sources (Net)         \$ 266,255,301           Heapting and Clinics           All Sources (Net)         \$ 266,255,301           Heapting and Clinics           All Sources (Net)         \$ 266,255,301           Heapting and Clinics           All Sources (Net)         \$ 1,892,422,688           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 57,917,314           Local Government Grants - Restricted         180,582,064           Institutional Resources           Endowment and Interest Income (See FN2)         \$ 57,917,314           Local Government Grants - Restricted         180,582,064           Institutional Resources           Institutional Resources <td colspa<="" td=""><td></td><td>\$</td><td></td><td>See Note Below</td></td>	<td></td> <td>\$</td> <td></td> <td>See Note Below</td>		\$		See Note Below
Higher Education Assistance Funds			341,244		
Available University Fund Excellence (See FN8)  Student & Parent Tuitton - net Fees - net Tuitton - net Fees - net Tuitton and Fees (net of Scholarship Discounts and Allowances)  Fees - net Tuitton and Fees (net of Scholarship Discounts and Allowances)  Federal Grants and Contracts - Restricted  Fortessional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Student & Professional Fees All Sources (Net)  Student & Stud			-		
Student & Parent	· ·		_		
Student & Parent		\$	168.235.879		
Tuition net   Sees - net		•	, , , , , , , , , , , , , , , , , , , ,		
Fees		•	500.040		
Tuition and Fees (net of Scholarship Discounts and Allowances)   \$ 599,819		\$	599,819		
Professional Fees		\$	599,819		
Professional Fees	,		,		
Professional Fees			100 044 004		
All Sources (Net)	Federal Grants and Contracts - Restricted	\$	193,841,961		
All Sources (Net)	Professional Fees				
Institutional Resources		\$	266,255,301		
Institutional Resources					
Institutional Resources	<u> </u>	Φ	1 802 422 688		
Endowment and Interest Income (See FN2)         \$ 57,917,314           Local Government Grants - Restricted         180,582,064           Sales and Services         1,813,222           Net Auxiliarry Enterprises         26,514,386           Other Income (See FN3)         35,961,518           Subtotal         \$ 302,788,504           Total Operating Sources         \$ 2,824,144,152           Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Instructional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         3,066,161           Total Operating Uses         2,408,001,414           Other Sources / (Uses) of Funds         (393,255,896)           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN1)         (2,827,907) <td>All Sources (Net)</td> <td>Ψ</td> <td>1,092,422,000</td> <td></td>	All Sources (Net)	Ψ	1,092,422,000		
Local Government Grants - Restricted         180,582,064           Private Giffs and Grants - Restricted         180,582,064           Sales and Services         1,813,222           Net Auxiliary Enterprises         26,514,386           Other Income (See FN3)         35,961,518           Subtotal         \$30,2788,504           Total Operating Sources         \$2,824,144,152           Operating Uses           Instruction         \$81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Current Fund Sources         (393,255,896)           Mandatory and Non-ma	Institutional Resources				
Private Gifts and Grants - Restricted         180,582,064           Sales and Services         1,813,222           Net Auxiliary Enterprises         26,514,386           Other Income (See FN3)         35,961,518           Subtotal         \$ 302,788,504           Total Operating Sources         \$ 2,824,144,152           Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds         (393,255,896)           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)	Endowment and Interest Income (See FN2)	\$	57,917,314		
Sales and Services         1,813,222           Net Auxiliary Enterprises         26,514,386           Other Income (See FN3)         35,961,518           Subtotal         \$ 302,788,504           Total Operating Sources         \$ 2,824,144,152           Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Ourrent Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See F			-		
Net Auxiliary Enterprises         26,514,386           Other Income (See FN3)         35,961,518           Subtotal         \$ 302,788,504           Total Operating Sources         \$ 2,824,144,152           Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         (262,277,995)           Debt Service Payments (See FN5)         (90,214,932)					
Other Income (See FN3)         35,961,518           Subtotal         \$ 302,788,504           Total Operating Sources         \$ 2,824,144,152           Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,181           Total Operating Uses         2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740) <td colspan<="" td=""><td></td><td></td><td></td><td></td></td>	<td></td> <td></td> <td></td> <td></td>				
Subtotal   \$ 302,788,504   Total Operating Sources   \$ 2,824,144,152					
Total Operating Sources   \$ 2,824,144,152					
Operating Uses           Instruction         \$ 81,598,871           Research         414,772,469           Public Service         11,616,681           Hospitals and Clinics         1,435,254,577           Academic Support         52,726,496           Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds         (393,255,896)           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428			· · ·		
Instruction   \$ 81,598,871   Research   414,772,469   Public Service   11,616,681   Hospitals and Clinics   1,435,254,577   Academic Support   52,726,496   Student Services   3,291   Institutional Support   183,604,235   Operations and Maintenance of Plant   191,031,902   Scholarships and Fellowships   675,474   Auxiliary Enterprises   20,045,074   Capital Outlay from Current Fund Sources   13,066,183   Other Expenses (See FN3)   3,606,161   Total Operating Uses   \$2,408,001,414    Other Sources / (Uses) of Funds   Capital Outlay from Non-Current Fund Sources   (393,255,896)   Mandatory and Non-mandatory Transfers (See FN11)   (2,827,907)   Bond Transfers In (See FN4)   262,277,995   Debt Service Payments (See FN5)   (90,214,932)   Subtotal   \$ (224,020,740)    Other Items Not for Current Operating Use   Unrealized Gains / (Losses) (See FN6)   (65,329,644)   Additions to Permanent Endowments (See FN7)   4,477,428   Subtotal   \$ (60,852,216)	Total Operating Sources	\$	2,824,144,152		
Instruction   \$ 81,598,871   Research   414,772,469   Public Service   11,616,681   Hospitals and Clinics   1,435,254,577   Academic Support   52,726,496   Student Services   3,291   Institutional Support   183,604,235   Operations and Maintenance of Plant   191,031,902   Scholarships and Fellowships   675,474   Auxiliary Enterprises   20,045,074   Capital Outlay from Current Fund Sources   13,066,183   Other Expenses (See FN3)   3,606,161   Total Operating Uses   \$2,408,001,414    Other Sources / (Uses) of Funds   Capital Outlay from Non-Current Fund Sources   (393,255,896)   Mandatory and Non-mandatory Transfers (See FN11)   (2,827,907)   Bond Transfers In (See FN4)   262,277,995   Debt Service Payments (See FN5)   (90,214,932)   Subtotal   \$ (224,020,740)    Other Items Not for Current Operating Use   Unrealized Gains / (Losses) (See FN6)   (65,329,644)   Additions to Permanent Endowments (See FN7)   4,477,428   Subtotal   \$ (60,852,216)	Operating Uses				
Public Service       11,616,681         Hospitals and Clinics       1,435,254,577         Academic Support       52,726,496         Student Services       3,291         Institutional Support       183,604,235         Operations and Maintenance of Plant       191,031,902         Scholarships and Fellowships       675,474         Auxiliary Enterprises       20,045,074         Capital Outlay from Current Fund Sources       13,066,183         Other Expenses (See FN3)       3,606,161         Total Operating Uses       \$2,408,001,414         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)		\$	81,598,871		
Hospitals and Clinics	Research				
Academic Support       52,726,496         Student Services       3,291         Institutional Support       183,604,235         Operations and Maintenance of Plant       191,031,902         Scholarships and Fellowships       675,474         Auxiliary Enterprises       20,045,074         Capital Outlay from Current Fund Sources       13,066,183         Other Expenses (See FN3)       3,606,161         Total Operating Uses       \$ 2,408,001,414         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)					
Student Services         3,291           Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)	•				
Institutional Support         183,604,235           Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)	• • • • • • • • • • • • • • • • • • • •				
Operations and Maintenance of Plant         191,031,902           Scholarships and Fellowships         675,474           Auxiliary Enterprises         20,045,074           Capital Outlay from Current Fund Sources         13,066,183           Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)					
Scholarships and Fellowships       675,474         Auxiliary Enterprises       20,045,074         Capital Outlay from Current Fund Sources       13,066,183         Other Expenses (See FN3)       3,606,161         Total Operating Uses       \$ 2,408,001,414         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)					
Auxiliary Enterprises       20,045,074         Capital Outlay from Current Fund Sources       13,066,183         Other Expenses (See FN3)       3,606,161         Total Operating Uses       \$ 2,408,001,414         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)	•				
Capital Outlay from Current Fund Sources       13,066,183         Other Expenses (See FN3)       3,606,161         Total Operating Uses       \$ 2,408,001,414         Other Sources / (Uses) of Funds         Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)					
Other Expenses (See FN3)         3,606,161           Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds         \$ (393,255,896)           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)					
Total Operating Uses         \$ 2,408,001,414           Other Sources / (Uses) of Funds         (393,255,896)           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)					
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources         (393,255,896)           Mandatory and Non-mandatory Transfers (See FN11)         (2,827,907)           Bond Transfers In (See FN4)         262,277,995           Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)		\$			
Capital Outlay from Non-Current Fund Sources       (393,255,896)         Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)		Ψ	_,,,		
Mandatory and Non-mandatory Transfers (See FN11)       (2,827,907)         Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)					
Bond Transfers In (See FN4)       262,277,995         Debt Service Payments (See FN5)       (90,214,932)         Subtotal       \$ (224,020,740)         Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)			, , ,		
Debt Service Payments (See FN5)         (90,214,932)           Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)	, , ,				
Subtotal         \$ (224,020,740)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         (65,329,644)           Additions to Permanent Endowments (See FN7)         4,477,428           Subtotal         \$ (60,852,216)					
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) (65,329,644) Additions to Permanent Endowments (See FN7) 4,477,428 Subtotal \$ (60,852,216)	, , , ,	\$			
Unrealized Gains / (Losses) (See FN6)       (65,329,644)         Additions to Permanent Endowments (See FN7)       4,477,428         Subtotal       \$ (60,852,216)			, , , ,		
Additions to Permanent Endowments (See FN7)  Subtotal  \$ (60,852,216)			(65.000.044)		
Subtotal \$ (60,852,216)					
		\$			
Total Sources Over / (Under) Uses (See FN10) \$ 131,269,782		,	,		
	Total Sources Over / (Under) Uses (See FN10)	\$	131,269,782		

Note: Due to the nature of M.D. Anderson's operations and the small number of students, no per student amounts were calculated.

#### The University of Texas M.D. Anderson Cancer Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FY	2008					EV 0000
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	FY 2008
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas State Appropriations State Grants and Contracts - Restricted Research Development Funds/ Texas Competitive Knowledge Funds Higher Education Assistance Funds	167,894,635 300,000			41,244						167,894,635 341,244 -
Available University Fund Excellence (See FN8)										=
Subtotal	168,194,635	-	-	41,244	-	-	-	-	-	168,235,879
Student & Parent										
Tuition - Gross Waivers, Remissions, and Exemptions (See FN1) Scholarship Discounts and Allowances (See FN1)	431,687 (33,082)	201,214								632,901 (33,082)
Tuition - net	398,605	201,214	-	-	-	-	-	-	-	599,819
Fees - Gross Waivers, Remissions, and Exemptions (See FN1) Scholarship Discounts and Allowances (See FN1)										- - -
Fees - Net	-	-	-	-	-	-	-	-	-	-
Tuition and Fees (net of Scholarship Discounts and Allowances)	398,605	201,214								599,819
Tulion and Fees (net of Scholarship Discounts and Allowances)	390,003	201,214								399,019
Federal Government Federal Grants and Contracts - Restricted		56,382,021		137,459,940						193,841,961
Professional Fees		266,255,301								266,255,301
All Sources (Net)		200,255,301								200,255,301
Hospitals and Clinics All Sources (Net)	1,892,154,980	267,708								1,892,422,688
Institutional Resources Endowment and Interest Income (See FN2)	12,896,771	28,159,020		15,278,823		1,582,700				57,917,314
Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services - Educational Activities (Net)	2,922	27,542,185		153,036,957						180,582,064 1,813,222
Net Auxiliary Enterprises Other Income (See FN3)	9,187,009	1,813,222 25,998,670	26,514,386	775,839						26,514,386 35,961,518
Subtotal	22,086,702	83,513,097	26,514,386	169,091,619	-	1,582,700	=	-	-	302,788,504
Total Operating Sources	2,082,834,922	406,619,341	26,514,386	306,592,803	-	1,582,700		-	-	2,824,144,152
Operating Uses										
Instruction	72,922,636	1,711,903		6,964,332						81,598,871
Research	138,558,388	39,239,977		236,974,104						414,772,469
Public Service		7,118,320		4,498,361						11,616,681
Hospitals and Clinics	1,178,494,148	251,792,002		4,968,427						1,435,254,577
Academic Support	41,476,110	10,631,910		618,476						52,726,496
Student Services Institutional Support	150,045,786	3,291 34,129,773		(571,324)						3,291 183,604,235
Operations and Maintenance of Plant	133,389,695	26,925,218		525,982	1		30,191,007			191,031,902
Scholarships and Fellowships	5,000	108,168		562,306			30, 131,007			675,474
Auxiliary Enterprises	-,	,	20,045,074	,						20,045,074
Capital Outlay from Current Fund Sources*	1,248,105	3,117,607	17,995	8,682,476						13,066,183
Other Expenses (See FN3)	1,743						392		3,604,026	3,606,161
Total Operating Uses	1,716,141,611	374,778,169	20,063,069	263,223,140	-	-	30,191,399	-	3,604,026	2,408,001,414
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources**							(393,255,896)			(393,255,896)
Mandatory and Non-mandatory Transfers (See FN11) Bond Transfers In (See FN4)	(336,324,455)	(71,509,798) 104,407	(1,064,879) (5,141,583)	(8,721,621)	139,000	105,092,703	312,959,065 262,277,995 (3,528,987)		(3,397,922)	(2,827,907) 262,277,995
Debt Service Payments (See FN5) Subtotal	(81,648,769) (417,973,224)	(71,405,391)	(6,206,462)	(8,721,621)	139,000	105,092,703	178,452,177	-	(3,397,922)	(90,214,932) (224,020,740)
	, ,,/	. ,,	, , ,, ,/	( - ) , - = 1 )	,	,,. 30	-, -=-, - / -			,,,, 10)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)	(20,451,228)	(1,371,436)		90,048		(43,506,980) 4,387,380				(65,329,644) 4,477,428
Subtotal	(20,451,228)	(1,371,436)	-	90,048	-	(39,119,600)	-	-	-	(60,852,216)
Total Sources Over / (Under) Uses (See FN 10)	(71,731,141)	(40,935,655)	244,855	34,738,090	139,000	67,555,803	148,260,778	-	(7,001,948)	131,269,782
Depreciation Expense	(,,)	(,200,000)	211,000	2 .,, 00,000	.00,000	2.,000,000			(209,674,260)	(209,674,260)
Transfer of Capital Asset(s) from System										-
Capital Gifts Capital Outlay				3,585,671			4,078,193		406,322,080	7,663,864 406,322,080
Change in Net Assets (Total Agrees with AFR***)	(71,731,141)	(40,935,655)	244,855	38,323,761	139,000	67,555,803	152,338,971	-	189,645,872	335,581,466
	, , , , , //	, .,,)	,0	,===,. 0 1	,	. ,,-30	. ,,		, ,	,,100

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas M.D. Anderson Cancer Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

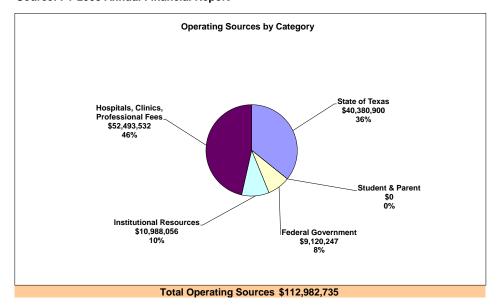
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

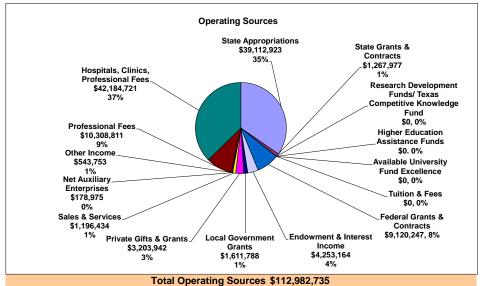
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

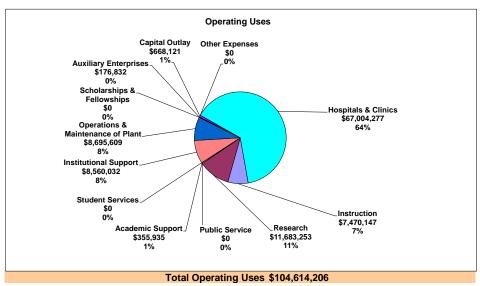
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: Revenues received but not yet expended are approximately \$ 192.1 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ (60.8) million. Non-expendable funds consist of unrealized gains (losses) of \$(65.3) million and additions (reductions) to permanent endowments of \$ 4.5 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 131,269,782.

## The University of Texas Health Center at Tyler







### The University of Texas Health Center at Tyler For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

SUMMARY WORKSHEET FY 2008		Amount	Per FTSE
Institution FTSEs			0.00
Operating Sources			
State of Texas			
State Appropriations	\$	39,112,923	See Note Belov
State Grants and Contracts - Restricted		1,267,977	
Research Development Funds/ Texas Competitive Knowledge Fund		-	
Higher Education Assistance Funds		-	
Available University Fund Excellence (See FN8)		-	
Subtotal	\$	40,380,900	
Student & Parent			
Tuition - net	\$	_	
Fees - net	Ψ	_	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	-	
Federal Government			
Federal Grants and Contracts - Restricted	\$	9,120,247	
TOURIS OF THE STATE OF THE STAT	<u> </u>	0,120,211	
Professional Fees			
All Sources (Net)	\$	10,308,811	
Hospitals and Clinics			
All Sources (Net)	\$	42,184,721	
Institutional Resources			
	Φ.	4.050.404	
Endowment and Interest Income (See FN2)	\$	4,253,164	
Local Government Grants - Restricted		1,611,788	
Private Gifts and Grants - Restricted		3,203,942	
Sales and Services		1,196,434	
Net Auxiliary Enterprises		178,975	
Other Income (See FN3)		543,753	
Subtotal	\$	10,988,056	
Total Operating Sources	\$	112,982,735	
Operating Uses			
Instruction	\$	7,470,147	
Research		11,683,253	
Public Service		-	
Hospitals and Clinics		67,004,277	
Academic Support		355,935	
Student Services		-	
Institutional Support		8,560,032	
Operations and Maintenance of Plant		8,695,609	
Scholarships and Fellowships		0,095,009	
		176 022	
Auxiliary Enterprises		176,832	
Capital Outlay from Current Fund Sources Other Expenses (See FN3)		668,121	
Total Operating Uses	\$	104,614,206	
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(0.202.240)	
'		(9,382,218)	
Mandatory and Non-mandatory Transfers (See FN11)		414,998	
Bond Transfers In (See FN4)		6,315,323	
Debt Service Payments (See FN5) Subtotal	\$	(4,224,917) (6,876,814)	
	<del></del>	(-,,0,0.1)	
Other Items Not for Current Operating Use		(4.440.040)	
Unrealized Gains / (Losses) (See FN6)		(4,119,610)	
Additions to Permanent Endowments (See FN7) Subtotal	\$	920,257 (3,199,353)	
	-		
Total Sources Over / (Under) Uses (See FN10)	\$	(1,707,638)	

Note: Due to the nature of operations at the Health Center, the institution does not have any enrolled students.

#### The University of Texas Health Center at Tyler For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEETT	2000					FY 2008
						Annuity, Life &			_	
	Educational &		Auxiliary	Restricted		Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas State Appropriations	39,112,923									39,112,923
State Grants and Contracts - Restricted	33,112,323	722,522		545,455						1,267,977
Research Development Funds/ Texas Competitive Knowledge Funds		122,322		343,433						1,207,977
Higher Education Assistance Funds										_
Available University Fund Excellence (See FN8)										_
Subtotal	39,112,923	722.522	_	545,455	-	-	_	-	_	40,380,900
	,	,-								.,,
Student & Parent										
Tuition - Gross										-
Waivers, Remissions, and Exemptions (See FN1)										=
Scholarship Discounts and Allowances (See FN1)										
Tuition - net	-		-	-		-	-	-	-	-
Fees - Gross										
Waivers, Remissions, and Exemptions (See FN1)										-
Scholarship Discounts and Allowances (See FN1)										_
Fees - Net	-		_	-	_	-		-	-	-
1000 1100										
Tuition and Fees (net of Scholarship Discounts and Allowances)	-	-	-	-	-	-	-	-	-	-
Federal Government										
Federal Grants and Contracts - Restricted		1,918,849		7,201,398	-					9,120,247
			· <u></u>							
Professional Fees		10.000.011								10.000.011
All Sources (Net)		10,308,811								10,308,811
Hospitals and Clinics										
All Sources (Net)	42,184,721									42,184,721
All Sources (Net)	72,104,721									42,104,721
Institutional Resources										
Endowment and Interest Income (See FN2)	451,640	3.335.881		440,079		5,654	19,910			4,253,164
Local Government Grants - Restricted	,	1,611,788		,		-,	,			1,611,788
Private Gifts and Grants - Restricted	221,895	290,811		2,691,219					17	3,203,942
Sales and Services - Educational Activities (Net)	81,323	1,115,111								1,196,434
Net Auxiliary Enterprises			178,975							178,975
Other Income (See FN3)	351,480	173,014		12,787					6,472	543,753
Subtotal	1,106,338	6,526,605	178,975	3,144,085	-	5,654	19,910	-	6,489	10,988,056
Total Operating Sources	82,403,982	19,476,787	178,975	10,890,938	-	5,654	19,910	-	6,489	112,982,735
Operation Here										
Operating Uses Instruction	4,050,987	476,524		2,942,636						7,470,147
Research	3,938,545	1,321,995		6,422,713						11,683,253
Public Service	3,330,343	1,521,555		0,422,713						11,003,233
Hospitals and Clinics	54,072,266	12,523,700		408,311						67,004,277
Academic Support	355,455	12,020,700		480						355,935
Student Services	,									-
Institutional Support	6,008,666	2,345,605		205,761						8,560,032
Operations and Maintenance of Plant	8,620,738						74,871			8,695,609
Scholarships and Fellowships										=
Auxiliary Enterprises			176,832							176,832
Capital Outlay from Current Fund Sources*	231,052	14,978		422,091						668,121
Other Expenses (See FN3)										-
Total Operating Uses	77,277,709	16,682,802	176,832	10,401,992	-	-	74,871	-	-	104,614,206
Other Services / (Hear) of Friends										
Other Sources / (Uses) of Funds							(0.202.242)			(0.000.040)
Capital Outlay from Non-Current Fund Sources** Mandatory and Non-mandatory Transfers (See FN11)	(1,387,075)	(1 040 170)		(15,307)		39,499	(9,382,218) 3,741,620		(15,560)	(9,382,218) 414,998
Bond Transfers In (See FN4)	(1,307,075)	(1,948,179)		(15,307)		39,499	6,315,323		(10,000)	6,315,323
Debt Service Payments (See FN5)	(3,862,928)						(361,989)			(4,224,917)
Subtotal	(5,250,003)	(1,948,179)	-	(15,307)	-	39,499	312,736	-	(15,560)	(6,876,814)
	(-,200,000)	, ., ,		(10,001)		00,100	3.2,.30		(10,000)	(0,0.0,014)
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(639,711)	(459,328)				(3,020,571)				(4,119,610)
Additions to Permanent Endowments (See FN7)	•					920,257				920,257
Subtotal	(639,711)	(459,328)	-	-	-	(2,100,314)	-	-	-	(3,199,353)
Tatal Occurred Occur / (No. 100 May 10	(200 17:	600 12-		190.0		(0 0== 1C ··	A = = = = =		(0.09/	// mom
Total Sources Over / (Under) Uses (See FN 10)	(763,441)	386,478	2,143	473,639	-	(2,055,161)	257,775	-	(9,071)	(1,707,638)
Depreciation Expense									(0.107.815)	(9,197,815)
Transfer of Capital Asset(s) from System									(9,197,815)	(9, 197,815)
Capital Gifts							1,000			1,000
Capital Outlay							1,000		10,050,339	10,050,339
									. 5,550,555	10,000,000
Change in Net Assets (Total Agrees with AFR***)	(763,441)	386,478	2,143	473,639	-	(2,055,161)	258,775	-	843,453	(854,114)
	, , ,	, +		-,		. , , ,	, -		,	,,,

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

The University of Texas Health Center at Tyler For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

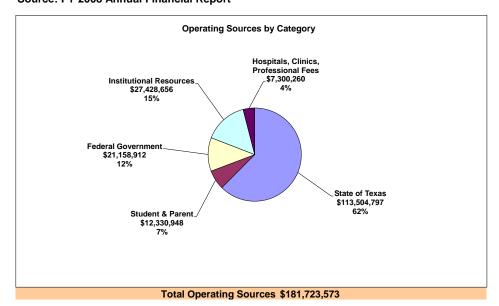
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

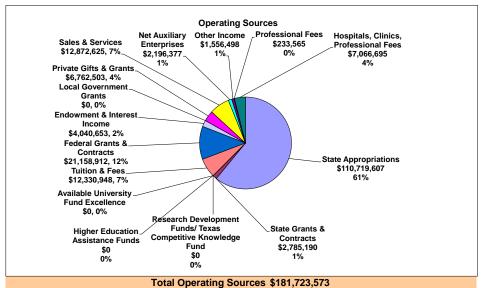
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

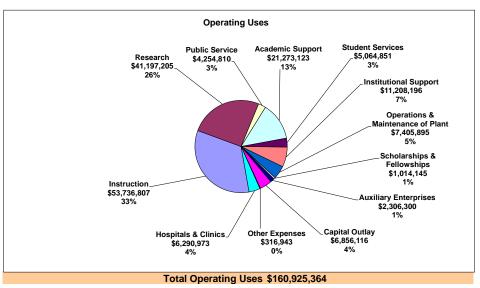
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

FN10: N/A

## Texas A&M University System Health Science Center







## Texas A&M University System Health Science Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	F	Per FTSE
Institution FTSEs				1,462.75
Operating Sources				
State of Texas	Ф.	110 710 007	œ	75.000
State Appropriations State Grants and Contracts - Restricted	\$	110,719,607 2,785,190	\$	75,693 1,904
Research Development Funds/ Texas Competitive Knowledge Fund		2,765,190		1,904
Higher Education Assistance Funds		_		
Available University Fund Excellence (See FN8)		_		
Subtotal	\$	113,504,797	\$	77,597
	<del></del>	,	<u> </u>	,
Student & Parent				
Tuition - net	\$	9,511,660	\$	6,503
Fees - net		2,819,288		1,927
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	12,330,948	\$	8,430
Federal Government				
Federal Grants and Contracts - Restricted	\$	21,158,912	\$	14,465
Professional Fees				
All Sources (Net)	\$	233,565	\$	160
Heapitale and Clinica				
Hospitals and Clinics All Sources (Net)	\$	7,066,695	\$	4.831
	·			-
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	4,040,653	\$	2,762
Local Government Grants - Restricted				
Private Gifts and Grants - Restricted		6,762,503		4,623
Sales and Services		12,872,625		8,800
Net Auxiliary Enterprises		2,196,377		1,502
Other Income (See FN3)		1,556,498		1,064
Subtotal	\$	27,428,656	\$	18,75
Total Operating Sources	\$	181,723,573	\$	124,234
Operating Uses				
Instruction	\$	53,736,807	\$	36,737
Research		41,197,205		28,164
Public Service		4,254,810		2,909
Hospitals and Clinics		6,290,973		4,30
Academic Support		21,273,123		14,543
Student Services		5,064,851		3,463
Institutional Support		11,208,196		7,662
Operations and Maintenance of Plant		7,405,895		5,063
Scholarships and Fellowships		1,014,145		693
Auxiliary Enterprises		2,306,300		1,57
Capital Outlay from Current Fund Sources		6,856,116		4,68
Other Expenses (See FN3)		316,943		21
Total Operating Uses	\$	160,925,364	\$	110,010
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(4,585,184)		(3,13
Mandatory and Non-mandatory Transfers (See FN11)		7,490,508		5,12
Bond Transfers In (See FN4)		-		
Debt Service Payments (See FN5)		(5,825,902)		(3,983
Subtotal	\$	(2,920,578)	\$	(1,997
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(6,957,586)		(4,757
Additions to Permanent Endowments (See FN7)	<b>r</b>	(6 0E7 E00\	¢	/A 7F-
Subtotal	\$	(6,957,586)	\$	(4,757
Total Sources Over / (Under) Uses (See FN10)	\$	10,920,045	\$	7,464

#### Texas A&M University System Health Science Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

Part				DETAIL	WORKSHEETT	2000					FY 2008
Second From   1979-1967   19							Endowment and				
See Angeographies   16,774,807   16,786,807   16,786,807   17,786,80		General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
Seed Cental and Community - Responsed (1996-2009)   19,000-0009   19,0											
Risport Risport Funds Trans Campagnine Risport (page 178)   1136/07   1256/28   1115/78   1115				-		-	-	-	-	-	
Higher Exceloration Floreships   1,000,000   1,000,0		245,680	1,425,832	-	1,113,678	-	-	-	-	-	2,785,190
		-	-	-	-	-	-	-	-	-	-
Seption   1909.05   1909		-	-	-	-	-	-	-	-	-	-
Table   Tabl	Available University Fund Excellence (See FN8)	-	-	-	-	-	-	-	-	-	-
Button-Cooks   1,250,000   1	Subtotal	110,965,287	1,425,832	-	1,113,678	-	-	-	-	-	113,504,797
Button-Cooks   1,250,000   1	Student & Parent										
Maries Remissions, and Campillons (See PRI)   (1)50/20   (2)7-20   (1)50/40		7.722.075	3.583.957	-	_	_	-	_	_	-	11,306,032
Section   Sect	Waivers Remissions and Exemptions (See EN1)			_	_	_	_	_	_	_	(1,038,482)
Tenn				_	_	_	_	_	_	_	(755,890)
Page				-	-	-	-	-	-	<u>-</u> .	9,511,660
March   Marc											
Schoolship Discounts and Allosancers (See PNI)   0,150   020 427   0,600   .		42,144			-	-	=	-	-	=	3,298,348
Table   1988   1989	Waivers, Remissions, and Exemptions (See FN1)		(230,264)	(470)							(230,734)
Table of Activating Descents and Allowances   6,244,558   6,014,374   71,535   71,					-	-	-	-	-	-	(248,326)
Pederal Conversament	Fees - Net	38,994	2,708,658	71,636	-	-	-	-	-	-	2,819,288
Pederal Conversament	Tuition and Fees (net of Scholarship Discounts and Allowances)	6 244 938	6 014 374	71 636							12 330 948
Professional Resources   178,756   53,800	Taliant and 1 ccs (fict of contourship biscounts and 7 filowariocs)	0,244,000	0,014,074	71,000							12,000,040
Professional Fees			7004000		10.001.010						04 450 010
Magnified   179,786   53,800   179,786   179	rederal Grants and Contracts - Restricted	-	7,334,302	-	13,824,610	-	-	-	-	-	21,158,912
Hospitals and Clinics											
Page	All Sources (Net)		179,765	53,800							233,565
Page	Hospitals and Clinics										
Endowment and Interest Income (See FNZ)   686.329   2916.520   435.621   1,873	All Sources (Net)	7,066,695									7,066,695
Endowment and Interest Income (See FNZ)   686.329   2916.520   435.621   1,873	Institutional Resources										
Local Covernment Grants - Restricted   1,462,345   1,500,155   1, 0,500,155   1, 0,762,556   1,267,265   1,267,265   1,267,267,265   1,267,265   1,267,265   1,267,265   1,267,265   1,267,267,265   1,267,265		686 329	2 916 630	_	435 821	1 873	_	_	_	_	4 040 653
Private of this and Cardins - Restricted   462,345   6,300,158   -   -   -   6,762,55   1,267,725		000,020	2,510,000		400,021	1,070					4,040,000
Sales and Services - Educational Activities (Net)			462 245		6 200 150						6 762 502
Net Audilay Enterprises		=		=	0,300,130		=	_	-	<del>-</del>	
Defect (Propose)   (1,503)   (1,407,217   (1,402)   (32,688)   (10,087		-	12,072,023	2 406 277	-	-	-	-	-	-	
Subbla   68.486		(1 502)	1 407 217		22 600	100 007	-	-	-	2 000	
Total Operating Sources							-				
Departing Uses							-				
Instruction		124,901,740	32,013,090	2,000,000	21,700,930	102,000				3,000	101,720,070
Research		42 042 077	0 162 505		621 225						E2 726 907
Public Service   \$2,375,153   \$382,037   \$535,260   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$				=			=	_	-	<del>-</del>	
Hospitals and Clinics				-			-	-	-	-	
Academic Support			1,362,037	-	535,260	-	-	-	-	-	
Student Services   1,282,628   1,951,572   2,85,604   1,267   5,064,8   1,000			0.000 1==								
Institutional Support   10,659,855				-			-	-	-	-	
Operations and Maintenance of Plant   4,999,431   2,351,110   5,2998   - 2,356   - 3,656   - 7,405,8   - 1,014,1				-		1,267	-	-	-	-	
Scholarships and Fellowships				-		-	-	-	-	-	
Auxiliary Enterprises				-		-	-	2,356	-	-	7,405,895
Capital Outlay from Current Fund Sources* 4,432,723 2,039,904 - 383,489 6,856,1 1097 137.198 - 25,001 13.302 140,345 316.9 140 140 140 140 140 140 140 140 140 140		167,049	480,715	-	366,381	-	-	-	-	-	1,014,145
Chief Expenses (See FN3)   1,097   137,198   - 25,001   13,302   140,345   316,9   104,757,844   32,486,621   2,306,300   21,217,329   14,569   - 2,356   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,555   32,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   32,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   52,556   - 140,345   316,9   31,536   - 140,345		-	-	2,306,300	-	-	-	-	-	-	2,306,300
Total Operating Uses				-		-	-	-	-	-	6,856,116
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources**				=			-	-	-		316,943
Capital Outlay from Non-Current Fund Sources**  Indeed Find Survey*  Ind	Total Operating Uses	104,757,844	32,486,621	2,306,300	21,217,329	14,569	-	2,356	-	140,345	160,925,364
Capital Outlay from Non-Current Fund Sources**  Indeed Find Survey*  Ind	Other Sources / (Uses) of Funds										
Mandatory and Non-mandatory Transfers (See FN11)         (429,406)         3,466,690         31,638         277,142         2,575         (393,315)         4,535,184         -         -         7,490,5           Bond Transfers In (See FN4)         -         <	Capital Outlay from Non-Current Fund Sources**	-	-	-	-	_	-	(4.585.184)	-	-	(4,585,184)
Bond Transfers In (See FN4)   C5.463.240  (256.310)   C   C106.352    C   C   C5.20.55   C5.892.646  (3.210.380   3.1638   170.790   2.575   (393.315)   (50.000)   C   C5.20.55   C5.892.646  (3.210.380   3.1638   170.790   2.575   (393.315)   (50.000)   C   C5.20.55   C5.892.646  (3.210.380   3.1638   170.790   2.575   (393.315)   (50.000)   C   C5.20.55   C5		(429,406)	3,466,690	31,638	277,142	2,575	(393.315)		-	-	7,490,508
Debt Service Payments (See FN5)   (5,463,240)   (256,310)   - (106,352)   (5,825,9		(.20,.30)	-,,		,	_,0.0	(000,010)	.,000,104	-	-	-,,
Subtotal         (5,892,646)         3,210,380         31,638         170,790         2,575         (393,315)         (50,000)         -         -         (2,920,5           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         (1,169,104)         (689,430)         -         -         -         (5,099,052)         -         -         -         -         (6,957,5           Additions to Permanent Endowments (See FN7)         (1,169,104)         (689,430)         -		(5.463.240)	(256.310)	_	(106.352)	-	-	_	-	-	(5,825,902)
Unrealized Gains / (Losses) (See FN6)				31,638			(393,315)	(50,000)	-	=	(2,920,578)
Unrealized Gains / (Losses) (See FN6)	Other Items Not for Current Operating Use										
Additions to Permanent Endowments (See FN7)  Subtotal (1,169,104) (689,430) (5,099,052) - (6,957,5  Total Sources Over / (Under) Uses (See FN 10) 13,142,152 2,647,419 61,171 660,417 90,866 (5,492,367) (52,356) (137,257) 10,920,0  Depreciation Expense (6,613,684) (6,613,687) (7,950,000)  Transfer of Capital Asset(s) from System 18,215,527 18,215,527 Non-Cash Capital Gifts 13,532,542 13,532,542 (2,049,044) 13,532,542 (3,04		(1 169 104)	(689 430)	-	_	_	(5.099.052)	_	_	_	(6,957,586)
Subtotal         (1,169,104)         (689,430)         -         -         (5,099,052)         -         -         (6,957,5           Total Sources Over / (Under) Uses (See FN 10)         13,142,152         2,647,419         61,171         660,417         90,866         (5,492,367)         (52,356)         -         (137,257)         10,920,0           Depreciation Expense         -	Additions to Permanent Endowments (See FN7)	(1,100,104)	(555, 156)	=	-	-	(0,000,002)	-	-	=	(0,007,000)
Depreciation Expense		(1,169,104)	(689,430)	-	-	-	(5,099,052)	-	-	-	(6,957,586)
Depreciation Expense	Total Sources Over / (Under) Uses (See FN 10)	13.142.152	2,647,419	61.171	660.417	90.866	(5.492.367)	(52.356)	-	(137.257)	10,920,045
Transfer of Capital Asset(s) from System     18,215,527     18,215,		, , 2	_,,,,,,,	0.,	000,.17	50,000	(3, 102,001)	(02,000)		,	
Non-Cash Capital Gifts 13,532,542 13,542,542 13,542,542		-	-	=	-	-	-	-	-		(6,613,684)
Capital Outlay 4,432,723 2,039,904 - 383,489 - 4,585,184 - 11,441,3 Other Post-Employment Benefit (OPEB) Expense (6,342,538) (797,356) (17,107) - (7,157,0											18,215,527
Other Post-Employment Benefit (OPEB) Expense (6.342,538) (797,356) (17,107) - (7,157,0										13,532,542	13,532,542
Other Post-Employment Benefit (OPEB) Expense         (6,342,538)         (797,356)         (17,107)         -         (7,157,0           Change in Net Assets (Total Agrees with AFR***)         11,232,337         3,889,967         44,064         1,043,906         90,866         (5,492,367)         4,532,828         -         24,997,128         40,338,7				-	383,489	-	-	4,585,184	-	-	11,441,300
Change in Net Assets (Total Agrees with AFR***) 11,232,337 3,889,967 44,064 1,043,906 90,866 (5,492,367) 4,532,828 - 24,997,128 40,338,7										-	(7,157,001)
	Change in Net Assets (Total Agrees with AFR***)	11,232,337	3,889,967	44,064	1,043,906	90,866	(5,492,367)	4,532,828		24,997,128	40,338,729

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas A&M University System Health Science Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

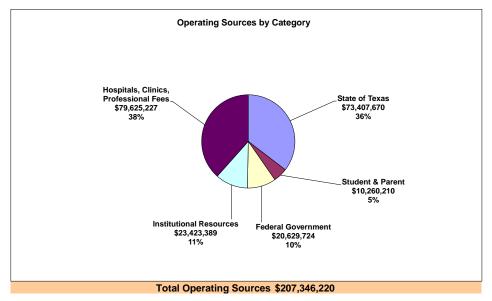
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

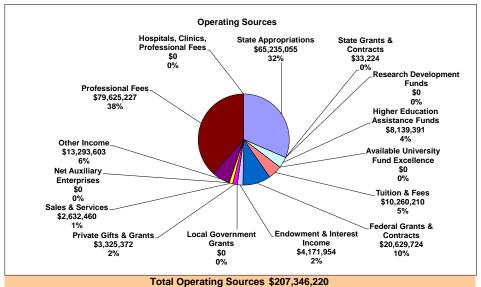
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

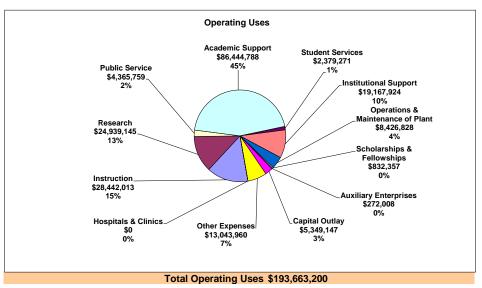
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 17.9 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ (7.0) million. Non-expendable funds consist of unrealized gains (losses) of \$(7.0) million and additions (reductions) to permanent endowments of \$(0.0) million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 10,920,045.

# University of North Texas Health Science Center at Fort Worth







## University of North Texas Health Science Center at Fort Worth For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

Institution FTSEs  Operating Sources State of Texas State Appropriations State Grants and Contracts - Restricted Research Development Funds Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$ \$	65,235,055 33,224 - 8,139,391 - 73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	52,253 27 6,520 58,800 6,424 1,799 8,219
State of Texas State Appropriations State Appropriations State Grants and Contracts - Restricted Research Development Funds Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	33,224 8,139,391 73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$ \$	6,520 58,800 6,424 1,795 8,216
State Appropriations State Grants and Contracts - Restricted Research Development Funds Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	33,224 8,139,391 73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$ \$	6,520 58,800 6,420 1,790 8,210
State Grants and Contracts - Restricted Research Development Funds Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	33,224 8,139,391 73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$ \$	6,520 58,800 6,424 1,799 8,219
Research Development Funds Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted  Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	8,139,391 - 73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	6,520 58,800 6,424 1,799 8,219
Higher Education Assistance Funds Available University Fund Excellence (See FN8) Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	58,800 6,424 1,799 8,219
Available University Fund Excellence (See FN8)  Subtotal  Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	73,407,670 8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	58,800 6,424 1,799 8,219
Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	6,424 1,799 8,219 16,524
Student & Parent Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$ \$	8,019,487 2,240,723 10,260,210 20,629,724 79,625,227	\$	6,424 1,799 8,219 16,524
Tuition - net Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$	2,240,723 10,260,210 20,629,724 79,625,227	\$	1,799 8,219 16,524
Fees - net Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$ \$	2,240,723 10,260,210 20,629,724 79,625,227	\$	1,79 8,21 16,52
Tuition and Fees (net of Scholarship Discounts and Allowances)  Federal Government  Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$	10,260,210 20,629,724 79,625,227	\$	8,219 16,524
Federal Government Federal Grants and Contracts - Restricted  Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$	20,629,724	\$	16,524
Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$	79,625,227		
Professional Fees All Sources (Net)  Hospitals and Clinics All Sources (Net)  Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$	79,625,227		
All Sources (Net)  Hospitals and Clinics  All Sources (Net)  Institutional Resources  Endowment and Interest Income (See FN2)  Local Government Grants - Restricted  Private Gifts and Grants - Restricted  Sales and Services  Net Auxiliary Enterprises  Other Income (See FN3)	\$		\$	63,780
All Sources (Net)  Hospitals and Clinics  All Sources (Net)  Institutional Resources  Endowment and Interest Income (See FN2)  Local Government Grants - Restricted  Private Gifts and Grants - Restricted  Sales and Services  Net Auxiliary Enterprises  Other Income (See FN3)	\$		\$	63,780
All Sources (Net)  Institutional Resources  Endowment and Interest Income (See FN2)  Local Government Grants - Restricted  Private Gifts and Grants - Restricted  Sales and Services  Net Auxiliary Enterprises  Other Income (See FN3)	<u> </u>	-		
All Sources (Net)  Institutional Resources  Endowment and Interest Income (See FN2)  Local Government Grants - Restricted  Private Gifts and Grants - Restricted  Sales and Services  Net Auxiliary Enterprises  Other Income (See FN3)	<u> </u>	-		
Institutional Resources Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	<u> </u>		\$	
Endowment and Interest Income (See FN2) Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$		Ψ	
Local Government Grants - Restricted Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	\$			
Private Gifts and Grants - Restricted Sales and Services Net Auxiliary Enterprises Other Income (See FN3)	Ψ	4,171,954	\$	3,34
Sales and Services Net Auxiliary Enterprises Other Income (See FN3)		-		
Net Auxiliary Enterprises Other Income (See FN3)		3,325,372		2,664
Other Income (See FN3)		2,632,460		2,10
		<del>.</del>		
Cubtotal		13,293,603		10,648
Subtotal	\$	23,423,389	\$	18,76
Total Operating Sources	\$	207,346,220	\$	166,080
Operating Uses				
Instruction	\$	28,442,013	\$	22,78
Research		24,939,145		19,97
Public Service		4,365,759		3,49
Hospitals and Clinics		-		
Academic Support		86,444,788		69,24
Student Services		2,379,271		1,90
Institutional Support		19,167,924		15,35
Operations and Maintenance of Plant		8,426,828		6,75
Scholarships and Fellowships		832,357		66
Auxiliary Enterprises		272,008		218
Capital Outlay from Current Fund Sources		5,349,147		4,28
Other Expenses (See FN3)		13,043,960		10,44
Total Operating Uses	\$	193,663,200	\$	155,12
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(7,340,796)		(5,88
Mandatory and Non-mandatory Transfers (See FN11)		(247,453)		(198
Bond Transfers In (See FN4)		(=+1,+00)		(100
Debt Service Payments (See FN5)		(302,439)		(242
Subtotal	\$	(7,890,688)	\$	(6,320
Other Items Not for Current Operating Use				
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		(2,993,450)		(2,398
Additions to Permanent Endowments (See FN7)		(2,555,455)		(2,000
Subtotal	\$	(2,993,450)	\$	(2,398
Total Sources Over / (Under) Uses (See FN10)	\$	2,798,882	\$	2,24

#### **University of North Texas Health Science Center at** Fort Worth For the Year Ended August 31, 2008

Properties   Pro				DETAIL	WORKSHEET FY	2006					FY 2008
State of trees							Endowment and				
State Support State   State		General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
March   Marc											
Report Development Forusts		65,235,055	-	=	-	=	=	=	-	=	
Page		-	-	-	33,224	-	-	-	-	-	33,224
Second Processor   Processor		-	-	-	-	-	-	-	-	-	-
Subsect   Part   Part	Higher Education Assistance Funds	8,139,391	-	-	-	-	-	-	-	-	8,139,391
Transport	Available University Fund Excellence (See FN8)	-	-	-	-	-	-	-	-	-	=
1800. (1908.   1800. (1908. (1908.   1800. (1908.   1800. (1908.   1800. (1908.   1800. (1908. (1908.   1800. (1908. (1908.   1800. (1908. (190	Subtotal	73,374,446	-	-	33,224	-	-	-	-	-	73,407,670
1800. (1908.   1800. (1908. (1908.   1800. (1908.   1800. (1908.   1800. (1908.   1800. (1908. (1908.   1800. (1908. (1908.   1800. (1908. (190	Cturdent & Devent										
Marche Revisions and Exemptions (See PRI)   031,850   673,957   126,257		6 286 327	2 021 058								0 208 285
Second principal processes of Alleysance (Sec Phil)   15(9)   2564 5/17   1				=	-		=	=	-	=	
Table   Carlo   Carl			(97,367)	-	-	-	-	-	-	-	
Part			2 824 571								
Waters, Remissions, and Exemptions (See Phil)   2002   2249   2	Tulion Tiet	0,104,010	2,024,071								0,010,407
Section   Sect	Fees - Gross	48,520	2,162,374	90,104							2,300,998
Section   Sect											
Tulion and Flees (rest of Scholarship Discourts and Allowances) 5,005,425 4,666,923 87,862											
Pederal Government   Pederal	Fees - Net	10,509	2,142,352	87,862	-	-	-	-	-	-	2,240,723
Pederal Government	Tables and Free feet of Oak aleastic Discounts and Alleastic	F 00F 40F	4 000 000	07.000							40.000.040
Professional February   Prof	Tuition and Fees (net of Scholarship Discounts and Allowances)	5,205,425	4,966,923	87,862	-	-	-	-	-	-	10,260,210
Professional Pro	Federal Government										
Main					20,629,724						20,629,724
Main											
Hospitals and Clinics			70 605 007								70.605.007
All Sources Peters	All Sources (Net)		79,625,227								79,625,227
All Sources Neter)  Endowment and Interest Income (See FIX)  102.427   3.838.608   5.746   51.256   62.027   329   110.561	Hospitals and Clinics										
Endowment and Interest Income (See PK2) 102.42* 3,899,008 5,746 51,266 62,027 329 110,561 - 4,171,954 Local Government Cartes Restricted 1 1,400,024 331,470 356,285 4 20 - 6 5 333,337.22 332,337.22 331,470 356,285 6 4 0 - 7 2,242 5,050,369 13,283,337.22 331,470 356,285 6 4 0 - 2,242 5,050,369 13,283,309 13,283,309 12,283,309 147,790 349 110,561 2,242 5,050,369 13,283,309 12,001,001,001,001,001,001,001,001,001,0											=
Endomment and Interest Income (See FN2)   102.427   3.89 (608   5.746   51.266   62.027   329   110.561   -	Institutional Resources										
Local Convernment Criants - Restricted   1,40,000		102.427	3,839.608	5.746	51.256	62.027	329	110.561	-	-	4.171.954
Proble filts and Grants - Restricted		.02,121	-	0,7.10	0.,200	02,027	020	,	_	_	.,,
Sales and Services					3 325 352		20				3 325 372
Net Ausling Felterprises		104 610	1 040 024	221 470		61	20				
Chler Income (See PN3)		104,019	1,040,024	331,470	330,203	04	-	-	-	-	2,032,400
Subtolal   2,242 266   10,907,567   337,216   4,624,800   147,709   349   110,561   2,242   5,050,539   23,423,389   20,7346,2398   20,7346		2.025.220	E 227 00E	-	004 000	05 700	-	-	2 242	E 050 520	12 202 602
Total Operating Sources   80,822   37   95,490,677   425,078   25,287,638   147,799   349   110,561   2,242   5,050,539   207,346,220				007.040				440.504			
Departing Uses										5,050,539	
Instruction   26,270,118   1,166,919   1,004,976   -		00,022,107	00,100,011	120,010	20,201,000	117,700	0.0	110,001		0,000,000	201,010,220
Research   3,890,922   2,544,862   18,705,541	Operating Uses										
Public Service   S.3.32,151   61,408   772,200				-		-	-	-	-	-	
Hospitals and Clinics				-		-	-	-	-	-	
Academic Support		3,532,151	61,408	-	772,200	-	-	-	-	-	4,365,759
Sludent Services   1,540,031   588,887   2596,791   121,406   12	Hospitals and Clinics	-	-	-	-	-	-	-	-	-	-
Institutional Support   16,086,727   2,959,791   - 121,066   - 5   5   5   5   5   19,076,7924   1	Academic Support	6,821,729	79,555,600	-	67,459	-	-	-	-	-	
Institutional Support   16,086,727   2,959,791   - 121,066   - 5   5   5   5   5   19,076,7924   1	Student Services	1,540,031	588,887	-	-	250,353	-	-	-	-	2,379,271
Operations and Maintenance of Plant         7,488,662         1,630         -         -         -         952,286         4,250         -         8,428,828         8,233,57         Auxiliary Enterprises         2,206         -         2,060         - <td></td> <td></td> <td></td> <td>-</td> <td>121,406</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>				-	121,406		-	-	-	-	
Scholarships and Fellowships				_		_	_	952.286	4.250	_	
Auxiliary Enterprises				_	2 060	_	_	,	-,	_	
Capital Outlay from Current Fund Sources*  \$136,856   708,801   - 1,337,098   19,26   4687,133   21,233   - 30   7,096,230   - 133,043,960   Total Operating Uses		0,200		272 008	2,000	_	_	_	_	_	
Other Expenses   (See FN3)   - 1,337,098   19,236   4,687,133   21,233   - 30   7,009,230   - 13,043,960		3 136 856	708 801	272,000	1 503 400						
Total Operating Uses		3,130,030		10.226		21 222	=	20	7 000 220	=	
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources**		68 555 431			26 832 265						
Capital Outlay from Non-Current Fund Sources**	Total Operating Uses	00,000,431	03,140,010	281,244	20,032,203	۱,500 در ۱	<u> </u>	302,310	1,013,400	<u> </u>	193,003,200
Mandatory and Non-mandatory Transfers (See FN11)         (11,769,813)         (3,614,481)         (6,390)         2,286,104         10,000         -         5,855,660         7,482,255         (490,788)         (247,453)           Bend Transfers In (See FN4)         -         <											
Bond Transfers In (See FN4)		-	=	=	-	-	-				
Bond Transfers In (See FN4)		(11,769,813)	(3,614,481)	(6,390)	2,286,104	10,000	-				
Debt Service Payments (See FN5)   (302,439)   -   -   -   -   -   -   -   -   -	Bond Transfers In (See FN4)	-	-	-	-	-	-	-	-	-	-
Subtotal         (12,072,252)         (3,614,481)         (6,390)         2,286,104         10,000         - (1,014,119)         7,011,238         (490,788)         (7,890,688)           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         - 2         - 3         - 2         - 3         - 2         - 3         - 2         - 3 <t< td=""><td>Debt Service Payments (See FN5)</td><td></td><td></td><td></td><td></td><td>=</td><td></td><td></td><td></td><td></td><td></td></t<>	Debt Service Payments (See FN5)					=					
Unrealized Gains / (Losses) (See FN6)	Subtotal	(12,072,252)	(3,614,481)	(6,390)	2,286,104	10,000	-	(1,014,119)	7,011,238	(490,788)	
Unrealized Gains / (Losses) (See FN6) (2,993,450) (2,9	Other Items Not for Current Operating Use										
Additions to Permanent Endowments (See FN7)  Subtotal  Total Sources Over / (Under) Uses (See FN 10)  194,454  2,138,318  127,444  741,677  (113,787)  (2,993,450)  (2,993,101)  (1,855,874)  (7,221,109)  (7,221,109)  Capital Outlay	Unrealized Gains / (Losses) (See FN6)	_	_	_	_	_	(2 993 450)	_	_	_	(2 993 450)
Subtotal         -         -         -         -         -         (2,993,450)         -         -         -         (2,993,450)           Total Sources Over / (Under) Uses (See FN 10)         194,454         2,138,318         127,444         741,677         (113,787)         (2,993,101)         (1,855,874)         -         4,559,751         2,798,882           Depreciation Expense         (7,221,109)		=	-	-	-	-	(2,000,400)	-	-	=	(2,000,400)
Depreciation Expense         (7,221,109)         (7,221,109)           Capital Outlay         12,689,943         12,689,943		-	-	-	-	-	(2,993,450)	-	-	-	(2,993,450)
Depreciation Expense         (7,221,109)         (7,221,109)           Capital Outlay         12,689,943         12,689,943	Total Sources Over / (Under) Uses (See FN 10)	194,454	2,138,318	127,444	741,677	(113,787)	(2,993,101)	(1,855,874)		4,559,751	2,798,882
Capital Outlay 12,689,943 12,689,943	Depresiation Function							-	-	(7.004.400)	
	Depreciation Expense									(7,221,109)	(7,221,109)
	Capital Outlay									12 600 042	12 600 042
Change in Net Assets (Total Agrees with AFR**) 194,454 2,138,318 127,444 741,677 (113,787) (2,993,101) (1,855,874) - (2,661,358) 8,267,716	Capital Outlay									12,009,943	12,009,943
	Change in Net Assets (Total Agrees with AFR***)	194,454	2,138,318	127,444	741,677	(113,787)	(2,993,101)	(1,855,874)	-	(2,661,358)	8,267.716

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

University of North Texas Health Science Center at Fort Worth For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the univerwsity - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

FN5: (Old) Debt Service Payments are transfers to System to pay debt used to finance capital projects.

**FN5: (New)** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

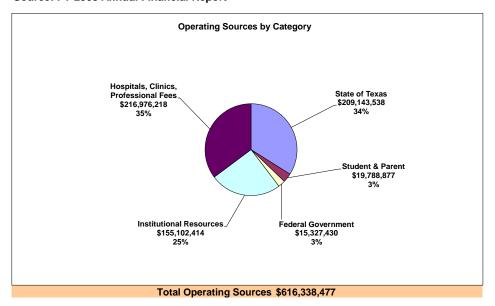
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

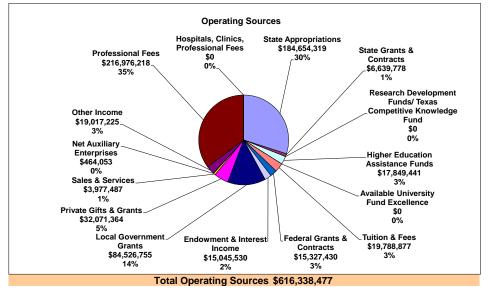
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

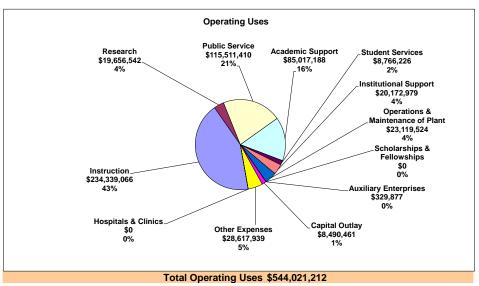
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 5.8 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ (3.0) million. Non-expendable funds consist of unrealized gains (losses) of \$ (3.0) million and additions (reductions) to permanent endowments of \$ 0.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 2,798,882.

## **Texas Tech University Health Sciences Center**







## Texas Tech University Health Sciences Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

SUMMARY WORKSHEET FY 2008		Amount	P	er FTSE
Institution FTSEs			3	3,240.11
Operating Sources				
State of Texas	•	104.054.040	•	50.000
State Appropriations State Grants and Contracts - Restricted	\$	184,654,319 6,639,778	\$	56,990 2,049
Research Development Funds/ Texas Competitive Knowledge Fund		0,039,776		2,048
Higher Education Assistance Funds		- 17,849,441		5,509
Available University Fund Excellence (See FN8)		17,049,441		3,303
Subtotal	\$	209,143,538	\$	64,548
000.00.00	<del></del>	200,1.10,000	<u> </u>	0.,0.0
Student & Parent				
Tuition - net	\$	15,380,684	\$	4,747
Fees - net		4,408,193		1,361
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	19,788,877	\$	6,108
Federal Government				
Federal Grants and Contracts - Restricted	\$	15,327,430	\$	4,731
Professional Fees				
All Sources (Net)	\$	216,976,218	\$	66,966
7.11. 304.1000 (1.00)	Ψ	210,010,210	Ψ	00,000
Hospitals and Clinics	•		•	
All Sources (Net)	\$	-	\$	-
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	15,045,530	\$	4,644
Local Government Grants - Restricted		84,526,755		26,088
Private Gifts and Grants - Restricted		32,071,364		9,898
Sales and Services		3,977,487		1,228
Net Auxiliary Enterprises		464,053		143
Other Income (See FN3)		19,017,225		5,869
Subtotal	\$	155,102,414	\$	47,870
Total Operating Sources	\$	616,338,477	\$	190,223
Operating Uses				
Instruction	\$	234,339,066	\$	72,324
Research		19,656,542		6,067
Public Service		115,511,410		35,650
Hospitals and Clinics		-		
Academic Support		85,017,188		26,239
Student Services		8,766,226		2,706
Institutional Support		20,172,979		6,226
Operations and Maintenance of Plant		23,119,524		7,135
Scholarships and Fellowships		-		
Auxiliary Enterprises		329,877		102
Capital Outlay from Current Fund Sources		8,490,461		2,620
Other Expenses (See FN3)		28,617,939		8,832
Total Operating Uses	\$	544,021,212	\$	167,901
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(33,558,934)		(10,357
Mandatory and Non-mandatory Transfers (See FN11)		(3,623,100)		(1,118
Bond Transfers In (See FN4)		(12,455,584)		(3,844
Debt Service Payments (See FN5)		13,362,387		4,124
Subtotal	\$	(36,275,231)	\$	(11,195
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		(11,047,472)		(3,410
Additions to Permanent Endowments (See FN7)		1,985,213		613
Subtotal	\$	(9,062,259)	\$	(2,797
Total Sources Over / (Under) Uses (See FN10)	\$	26,979,775	\$	8,330
	Ψ		<u> </u>	0,00

Data Entry Areas Please enter only whole numbers. Please do not use any formulas in the Data Entry Areas. Do not use "Named Areas".

-			DETAIL	WORKSHEET FY 2	2008					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	176,936,412			7,717,907						184,654,319
State Grants and Contracts - Restricted	458,061	523,854		5,657,863						6,639,778
Research Development Funds/ Texas Competitive Knowledge Funds										-
Higher Education Assistance Funds	17,849,441									17,849,441
Available University Fund Excellence (See FN8)	,,									-
Subtotal	195,243,914	523,854	-	13,375,770	-	-	-	-	-	209,143,538
- Gustour	100,210,011	020,001		10,010,110						200,110,000
Student & Parent										
Tuition - Gross	11,716,788	8,551,776								20,268,564
Waivers, Remissions, and Exemptions (See FN1)	(478,568)	(110,794)								(589,362
Scholarship Discounts and Allowances (See FN1)	(2,369,956)	(1,928,562)								(4,298,518
Tuition - net	8,868,264	6,512,420	=	-	=		ē	-	-	15,380,684
Fees - Gross	9,184	4,885,884								4,895,068
Waivers, Remissions, and Exemptions (See FN1)	(96)	(486,779)								(486,875
Scholarship Discounts and Allowances (See FN1)										-
Fees - Net	9,088	4,399,105	-	-	-	-	-	-	-	4,408,193
T		10.011.505								40 700 077
Tuition and Fees (net of Scholarship Discounts and Allowances)	8,877,352	10,911,525	-	-	-	-	-	-	-	19,788,877
Federal Government										
Federal Grants and Contracts - Restricted		29,196		15,298,109		125		_		15,327,430
Perfectional Form									· · · · · · · · · · · · · · · · · · ·	
Professional Fees All Sources (Net)		216,976,218								216,976,218
All Gourges (Net)		210,870,218								210,970,218
Hospitals and Clinics										
All Sources (Net)										-
Institutional Resources										
Endowment and Interest Income (See FN2)	917,517	9,576,374	65,930	5,083,284	105,836	(1,578,389)	874,978			15,045,530
	917,517		05,930		100,000	(1,576,569)	014,910			
Local Government Grants - Restricted		49,489,586		35,037,169						84,526,755
Private Gifts and Grants - Restricted	12,000	12,338,403	15,296	18,767,522	326,393		611,750			32,071,364
Sales and Services - Educational Activities (Net)		3,708,392		269,095						3,977,487
Net Auxiliary Enterprises			464,053							464,053
Other Income (See FN3)	565	428,842		5,197	461		18,471,655		110,505	19,017,225
Subtotal	930,082	75,541,597	545,279	59,162,267	432,690	(1,578,389)	19,958,383	_	110,505	155,102,414
Total Operating Sources	205,051,348	303,982,390	545,279	87,836,146	432,690	(1,578,264)	19,958,383	-	110,505	616,338,477
Outside Harris										
Operating Uses Instruction	89,743,053	112,774,002		31,822,011						234,339,066
Research	4,119,373	4,267,864		11,269,305						19,656,542
Public Service	1,573,532	6,145,433		107,792,445						115,511,410
Hospitals and Clinics										-
Academic Support	38,275,504	34,620,735		12,120,949						85,017,188
Student Services		8,738,937		27,289						8,766,226
Institutional Support	16,659,442	2,531,523		982,014						20,172,979
Operations and Maintenance of Plant	11,856,474	7,247,107		19,784			3,996,159			23,119,524
Scholarships and Fellowships	,000, +	. , ,		.0,.04			2,000,100			20, 0,024
Auxiliary Enterprises			329,877							329,877
	4.040.750	3.261.208		4 400 007						8.490.461
Capital Outlay from Current Fund Sources*	4,018,753		11,613	1,198,887	07.400			= 000 010	40 700 044	
Other Expenses (See FN3)	75,484	4,542,410			37,189			5,239,812	18,723,044	28,617,939
Total Operating Uses	166,321,615	184,129,219	341,490	165,232,684	37,189	-	3,996,159	5,239,812	18,723,044	544,021,212
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(33,558,934)			(33,558,934
	(46 024 224)	(2 642 020)	(220,000)	(6.070.040)	(0.400)	6 00E 400				
Mandatory and Non-mandatory Transfers (See FN11)	(16,934,234)	(3,613,928)	(220,800)	(6,079,948)	(3,168)	6,095,122	17,133,856	000 000		(3,623,100
Bond Transfers In (See FN4)	(13,362,387)							906,803		(12,455,584
Debt Service Payments (See FN5)	(00	(0.0:	/0	/0			//	13,362,387		13,362,387
Subtotal	(30,296,621)	(3,613,928)	(220,800)	(6,079,948)	(3,168)	6,095,122	(16,425,078)	14,269,190	-	(36,275,231
Other Items Not for Current Operating Use										
Unrealized Gains / (Losses) (See FN6)	(145,183)	(2,223,819)	7,480	252,936		(8,949,203)	10,317			(11,047,472
Additions to Permanent Endowments (See FN7)	(,)	, , ==,=.0)	.,	,		1,985,213	,			1,985,213
Subtotal	(145,183)	(2,223,819)	7,480	252,936		(6,963,990)	10,317			(9,062,259
			(0.85	(00.000.5		(0.115	//=0		//0.0/0.5	
Total Sources Over / (Under) Uses (See FN 10)	8,287,929	114,015,424	(9,531)	(83,223,550)	392,333	(2,447,132)	(452,537)	9,029,378	(18,612,539)	26,979,775
Depreciation Expense									(15,221,289)	(15,221,289
Transfer of Capital Asset(s) from System	(505,711)								(,22.,200)	(505,711
	(000,711)								Q 76E 704	8,765,721
Non-Cash Capital Gifts	4.040.750	2 264 202	11.610	4 400 007			22 550 024		8,765,721	
Capital Outlay	4,018,753	3,261,208	11,613	1,198,887			33,558,934			42,049,395
Change in Net Assets (Total Agrees with AFR***)	11.800.971	117.276.632	2.082	(82,024,663)	392.333	(2.447.132)	33.106.397	9.029.378	(25,068,107)	62,067,891
	11,000,811	111,210,002	2,002	(02,024,003)	032,000	(4,771,132)	00,100,081	3,023,370	(20,000,107)	02,001,091

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas Tech University Health Sciences Center For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

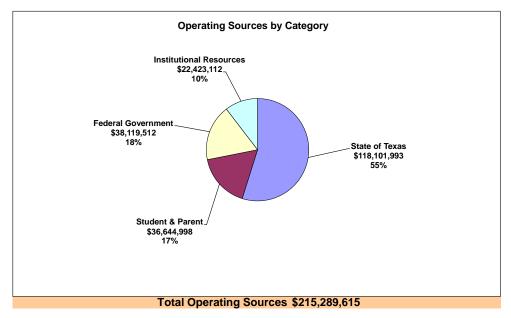
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

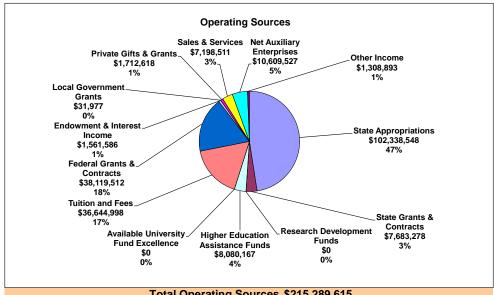
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 33.7 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 2.0 million. Non-expendable funds consist of unrealized gains (losses) of \$ 0 million and additions (reductions) to permanent endowments of \$ 2.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 35,745,496.

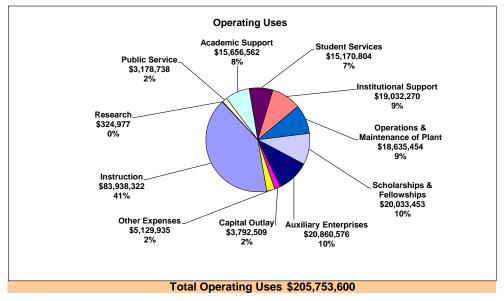
## Lamar State Colleges and Texas State Technical Colleges Institutions Statewide Summary

Source: FY 2008 Annual Financial Report





Total Operating Sources \$215,289,615



## Statewide Summary - Lamar State Colleges & Texas State Technical Colleges For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>	SUMMARY WORKSHEET FY 2008 Amo			
Institution FTSEs			15,801.55	
Outputing Courses				
Operating Sources State of Texas				
State Appropriations	\$	102,338,548	\$ 6,476	
State Grants and Contracts - Restricted	Ψ	7,683,278	486	
Research Development Funds		- ,000,270	-	
Higher Education Assistance Funds		8,080,167	511	
Available University Fund Excellence (See FN8)		-	-	
Subtotal	\$	118,101,993	\$ 7,473	
Student & Parent				
Tuition - net	\$	22,113,854	\$ 1,399	
Fees - net	Ψ	14,531,144	920	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	36,644,998	\$ 2,319	
		, ,	,	
Federal Government	Φ.	20 440 540	<b>*</b> 0.440	
Federal Grants and Contracts - Restricted	\$	38,119,512	\$ 2,412	
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	1,561,586	\$ 99	
Local Government Grants - Restricted		31,977	2	
Private Gifts and Grants - Restricted		1,712,618	108	
Sales and Services		7,198,511	456	
Net Auxiliary Enterprises		10,609,527	671	
Other Income (See FN3)	Φ.	1,308,893	83	
Subtotal Total Operating Sources	<u>\$</u>	22,423,112 <b>215,289,615</b>	\$ 1,419 <b>\$ 13,623</b>	
Total Operating Sources	Ψ	213,203,013	ψ 13,023	
Operating Uses				
Instruction	\$	83,938,322	\$ 5,312	
Research		324,977	21	
Public Service		3,178,738	201	
Academic Support		15,656,562	991	
Student Services		15,170,804	960	
Institutional Support		19,032,270	1,204	
Operations and Maintenance of Plant		18,635,454	1,179	
Scholarships and Fellowships		20,033,453	1,268	
Auxiliary Enterprises		20,860,576	1,320	
Capital Outlay from Current Fund Sources		3,792,509	240	
Other Expenses (See FN3)		5,129,935	325	
Total Operating Uses	\$	205,753,600	\$ 13,021	
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(8,138,892)	\$ (515)	
Mandatory and Non-mandatory Transfers (See FN11)		887,289	` 56 <sup>°</sup>	
Bond Proceeds Transfers (See FN4)		4,828,863	306	
Debt Service Payments (See FN5)		(3,787,137)	(240)	
Subtotal	\$	(6,209,877)	\$ (393)	
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		_	\$ -	
Additions to Permanent Endowments (See FN7)		51,350	3	
Subtotal	\$	51,350	\$ 3	
Tatal Courses Over / (Under) Harry (O. Filia)		0.077.400		
Total Sources Over / (Under) Uses (See FN10)	\$	3,377,488	\$ 212	

#### Statewide Summary - Lamar State Colleges & Texas State Technical Colleges For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

	- DETAIL TOTAL TOTAL TOTAL								FY 2008	
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	102,338,548									102,338,548
State Grants and Contracts - Restricted	2,960,857	298,628		4,040,416			383,377			7,683,278
Research Development Funds/ Texas Competitive Knowledge Funds										0
Higher Education Assistance Funds	8,080,167									8,080,167
Available University Fund Excellence (See FN8)										0
Subtotal	113,379,572	298,628	0	4,040,416	0	0	383,377	0	0	118,101,993
Student & Parent										
Tuition - Gross	29,878,730	4,978,849								34,857,579
Waivers, Remissions, and Exemptions (See FN1)	(4,471,124)	(161,369)								(4,632,493)
Scholarship Discounts and Allowances (See FN1)	(6.551.773)	(1,559,459)								(8.111.232
Tuition - net	18,855,833	3,258,021	0	0	0	0	0	0	0	22,113,854
Fees - Gross	232,111	7,958,600	11,228,200							19,418,911
Waivers, Remissions, and Exemptions (See FN1)	,	(202,444)	(460,331)							(662,775)
Scholarship Discounts and Allowances (See FN1)	(23,365)	(1,349,792)	(2,851,835)							(4,224,992)
Fees - Net	208,746	6,406,364	7,916,034	0	0	0	0	0	0	14,531,144
1000 1101	200,740	0,400,004	7,010,004			0	0	0		14,001,144
Tuition and Fees (net of Scholarship Discounts and Allowances)	19.064.579	9,664,385	7,916,034	0	0	0	0	0	0	36,644,998
ration and rees (net or ocholalship Discounts and Allowances)	10,004,079	a,004,000	1,310,034	0		U	U	U	U	30,044,990
Federal Government										
		474.050		27.044.522						00 440 540
Federal Grants and Contracts - Restricted		174,950		37,944,562						38,119,512
to distribute and December										
Institutional Resources										
Endowment and Interest Income (See FN2)	300,494	383,501	598,006	91,474	7,574	14,313	166,224			1,561,586
Local Government Grants - Restricted				31,977						31,977
Private Gifts and Grants - Restricted	159,172	5,373	5,000	1,528,073	10,000	5,000				1,712,618
Sales and Services	7,256	7,054,267	136,988							7,198,511
Net Auxiliary Enterprises			10,609,527							10,609,527
Other Income (See FN3)	748,618	150,847	83,761	63,393	102,096		56,155	15,328	88,695	1,308,893
Subtotal	1,215,540	7,593,988	11,433,282	1,714,917	119,670	19,313	222,379	15,328	88,695	22,423,112
Total Operating Sources	133,659,691	17,731,951	19,349,316	43,699,895	119,670	19,313	605,756	15,328	88,695	215,289,615
Operating Uses										
Instruction	65,717,342	7,320,405		10,151,573			691.048		57,954	83.938.322
Research	324,156	7,320,403		821			031,040		37,334	324,977
Public Service		2,392,482		227,390						3,178,738
	558,866						400 400			
Academic Support	11,271,269	2,865,936	545.000	1,412,929			106,428			15,656,562
Student Services	11,183,545	1,214,984	545,020	2,221,471			5,784			15,170,804
Institutional Support	16,407,297	2,470,508		154,465						19,032,270
Operations and Maintenance of Plant	18,085,303	491,333		41,585			17,233			18,635,454
Scholarships and Fellowships	1,122,382	2,903,997		16,007,074						20,033,453
Auxiliary Enterprises			20,860,576							20,860,576
Capital Outlay from Current Fund Sources*	1,187,073	333,290	682,675	1,533,167			56,304			3,792,509
Other Expenses (See FN3)	724,197	15,372	52,566	418	279,016	35,951	4,020,812		1,603	5,129,935
Total Operating Uses	126,581,430	20,008,307	22,140,837	31,750,893	279,016	35,951	4,897,609	0	59,557	205,753,600
24 2 (4) \ (5)										
Other Sources / (Uses) of Funds							(a .aa c :			
Capital Outlay from Non-Current Fund Sources**							(8,138,892)			(8,138,892)
Mandatory and Non-mandatory Transfers (See FN11)	(3,843,959)	2,238,330	151,511	(7,736,858)	370,506	(370,461)	6,924,060	2,937,034	217,126	887,289
Bond Proceeds Transfers In (See FN4)							4,828,863			4,828,863
Debt Service Payments (See FN5)	(2,164,612)	(520,740)	(180,151)				147,261	(2,938,189)	1,869,294	(3,787,137)
Subtotal	(6,008,571)	1,717,590	(28,640)	(7,736,858)	370,506	(370,461)	3,761,292	(1,155)	2,086,420	(6,209,877)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)										0
Additions to Permanent Endowments (See FN7)						51,350				51,350
Subtotal	0	0	0	0	0	51,350	0	0	0	51,350
Total Courses Cours / // Indeed Upg. (C. Ed. (C.	4 000 000	(550 700)	(0.000.10.)	40404::	011 102	(00F 740)	/F00 FC ::	111=-	0.445.556	0.077 :00
Total Sources Over / (Under) Uses (See FN 10)	1,069,690	(558,766)	(2,820,161)	4,212,144	211,160	(335,749)	(530,561)	14,173	2,115,558	3,377,488
Bond Proceeds							(4,828,863)			(4,828,863)
Depreciation Expense							(7,020,000)		(8,405,679)	(8,405,679)
Capital Outlay	857,664	222,207	682,675	1,300,987			8,061,659		806,209	11,931,401
Non-Cash Capital Asset Transactions	007,004	222,201	302,075	1,300,807			0,001,009		(100.552)	(100,552)
	1,927,354	(336,559)	(2,137,486)	5,513,131	211,160	(335,749)	2,702,235	14,173	(5,584,464)	1,973,795
Change in Net Assets (Total Agrees with AFR***)	1,921,354	(330,359)	(2,137,486)	5,513,131	211,100	(335,749)	2,102,235	14,173	(5,504,404)	1,973,795

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

<sup>\*\*</sup>Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.
\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Statewide Summary - Lamar State Colleges & Texas State Technical Colleges For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the univerwsity - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include housing and food, student services, and parking funds. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

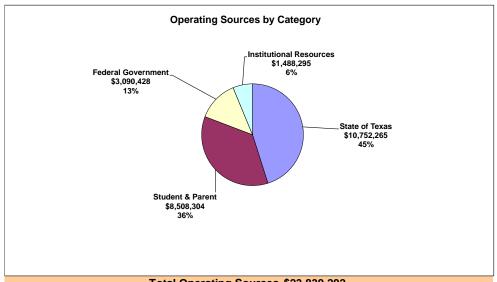
**FN10:** See each individual institution for the revenues received but not yet expended for each institution. This income is fully committed to program expenditures and capital disbursements. The amount of Non-expendable funds for each institution is provided. Non-expendable funds include unrealized gains (losses) and additions (reductions) to permanent endowments are provided for each institution. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. The total overall increase in Sources Over Uses is provided. If Sources Over Uses is negative, this footnote will be marked N/A.

## Lamar State Colleges and Texas State Technical Colleges Institutions

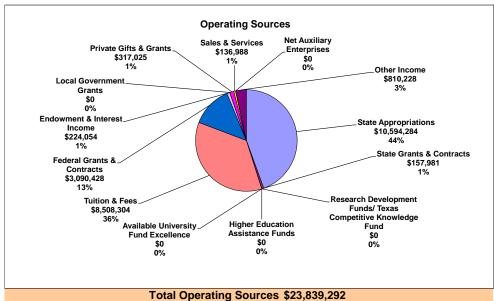
Lamar Institute of Technology Lamar State College – Orange Lamar State College – Port Arthur

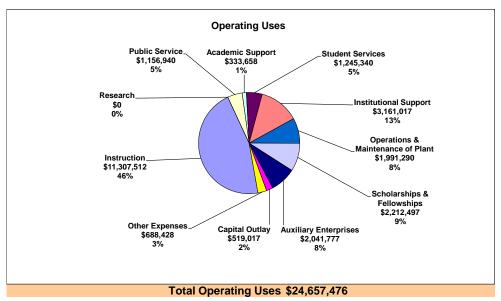
Texas State Technical College – Harlingen Texas State Technical College – West Texas Texas State Technical College – Marshall Texas State Technical College – Waco

# Lamar Institute of Technology



**Total Operating Sources \$23,839,292** 





### Lamar Institute of Technology For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			2,169.03
Operating Sources			
State of Texas			
State Appropriations	\$	10,594,284	\$ 4,884
State Grants and Contracts - Restricted		157,981	73
Research Development Funds/ Texas Competitive Knowledge Fund		-	
Higher Education Assistance Funds		-	
Available University Fund Excellence (See FN8)		<u>-</u>	
Subtotal	\$	10,752,265	\$ 4,957
Student & Parent			
Tuition - net	\$	4,440,271	\$ 2,047
Fees - net		4,068,033	1,876
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	8,508,304	\$ 3,923
Federal Government			
Federal Grants and Contracts - Restricted	\$	3,090,428	\$ 1,425
Institutional Resources Endowment and Interest Income (See FN2)	¢	224.054	\$ 103
Local Government Grants - Restricted	\$	224,054	\$ 103
Private Gifts and Grants - Restricted		217.025	1 4 6
Sales and Services		317,025	146 63
		136,988	03
Net Auxiliary Enterprises Other Income (See EN3)		810,228	374
Other Income (See FN3)	Φ.		
Subtotal	\$	1,488,295	\$ 686
Total Operating Sources	\$	23,839,292	\$ 10,991
Operating Uses			
Instruction	\$	11,307,512	\$ 5,213
Research		-	,
Public Service		1,156,940	533
Academic Support		333,658	154
Student Services		1,245,340	574
Institutional Support		3,161,017	1,457
Operations and Maintenance of Plant		1,991,290	918
Scholarships and Fellowships		2,212,497	1,020
Auxiliary Enterprises		2,041,777	94
Capital Outlay from Current Fund Sources		519,017	239
Other Expenses (See FN3)		688,428	317
Total Operating Uses	\$	24,657,476	\$ 11,366
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources			\$
Mandatory and Non-mandatory Transfers (See FN11)		2,439,496	1,125
Bond Proceeds Transfers (See FN4)		2,439,490	1,120
Debt Service Payments (See FN5)		(765,377)	(353
Subtotal	\$		\$ 772
Other Items Not for Current Operating Use			
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		_	\$
Additions to Permanent Endowments (See FN7)		_	Ψ
Subtotal Substance Contained Endownents (See 1147)	\$	-	\$
Total Sources Over / (Under) Uses (See FN10)	•	0EE 02E	¢ 20-
Total Sources Over / (Unider) Uses (See FN10)	\$	855,935	\$ 397

## Lamar Institute of Technology For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WURKSHEET FT	2008					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas State Appropriations	10,594,284									10,594,28
				20.000						
State Grants and Contracts - Restricted Research Development Funds/ Texas Competitive Knowledge Funds	127,981			30,000						157,98
Higher Education Assistance Funds										
Available University Fund Excellence (See FN8)										
	40 700 005	0	0	22.222	0	0	0	0	0	
Subtotal	10,722,265	0	0	30,000	0	U	0	0	0	10,752,26
Charlest 9 Decemb										
Student & Parent	0.504.054	4 000 005								5 400 044
Tuition - Gross	3,524,051	1,966,865								5,490,910
Waivers, Remissions, and Exemptions (See FN1)	(440,843)									(440,84
Scholarship Discounts and Allowances (See FN1)	(372,301)	(237,501)								(609,80
Tuition - net	2,710,907	1,729,364	0	0	0	0	0	0	0	4,440,27
Fees - Gross	156,277	2,389,990	2,080,449							4,626,71
Waivers, Remissions, and Exemptions (See FN1)										(
Scholarship Discounts and Allowances (See FN1)	(18,871)	(288,595)	(251,217)							(558,683
Fees - Net	137,406	2,101,395	1,829,232	0	0	0	0	0	0	4,068,033
Tuition and Fees (net of Scholarship Discounts and Allowances)	2,848,313	3,830,759	1,829,232	0	0	0	0	0	0	8,508,304
Federal Government										
Federal Grants and Contracts - Restricted		170,605		2,919,823						3,090,428
Institutional Resources										
Endowment and Interest Income (See FN2)	115,199	78,625	30,230							224,054
Local Government Grants - Restricted	,	,	,							
Private Gifts and Grants - Restricted				317,025						317,02
Sales and Services			136,988	317,023						136,98
			130,900							130,900
Net Auxiliary Enterprises	005 400			50.750	27.500				20.744	
Other Income (See FN3)	685,139	70.005	407.040	56,756	37,592		•	•	30,741	810,228
Subtotal Total Operating Sources	800,338 14,370,916	78,625 4,079,989	167,218 1,996,450	373,781 3,323,604	37,592 37,592	0	0	0	30,741 30,741	1,488,295 23,839,292
Operating Uses	9,066,693	2,190,487		50,332						11,307,512
Instruction	9,066,693	2,190,487		50,332						
Research										
Public Service	222,534	934,406								1,156,940
Academic Support	269,022	64,636								333,658
Student Services	752,568	241,703		251,069						1,245,340
Institutional Support	2,510,724	613,588		36,705						3,161,017
Operations and Maintenance of Plant	1,604,839	386,451								1,991,290
Scholarships and Fellowships	127,981	120,571		1,963,945						2,212,49
Auxiliary Enterprises			2,041,777							2,041,77
Capital Outlay from Current Fund Sources*	154,901	75,632		232,180			56,304			519,01
Other Expenses (See FN3)	642,826	2,682	42,581				339			688,428
Total Operating Uses	15,352,088	4,630,156	2,084,358	2,534,231	0	0	56,643	0	0	24,657,470
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**										
Mandatory and Non-mandatory Transfers (See FN11)	2,100,271	227,519		15,240	39,823		56,643			2,439,49
	2,100,271	221,519		15,240	39,823		56,643			
Bond Proceeds Transfers In (See FN4)	· ·	/4== == ::								(705.07)
Debt Service Payments (See FN5)	(575,396)	(189,981)								(765,377
Subtotal	1,524,875	37,538	0	15,240	39,823	0	56,643	0	0	1,674,119
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)										(
Additions to Permanent Endowments (See FN7)										(
Subtotal	0	0	0	0	0	0	0	0	0	0
Total Sources Over / (Under) Uses (See FN 10)	543,703	(512,629)	(87,908)	804,613	77,415	0	0	0	30,741	855,935
Bond Proceeds										
Depreciation Expense									(940,706)	(940,706
Capital Outlay							0		519,017	519,017
Non-Cash Capital Asset Transactions							•		,	, ,
Change in Net Assets (Total Agrees with AFR***)	543,703	(512,629)	(87,908)	804,613	77,415	0	0	0	(390,948)	434,246
- · U · · · · · · · · · · · · · · · ·	2.2,700	(5:=,520)	(2.,500)	22.,010	,				(,-10)	10 1,2 1

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

<sup>\*\*</sup>Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Lamar Institute of Technology For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

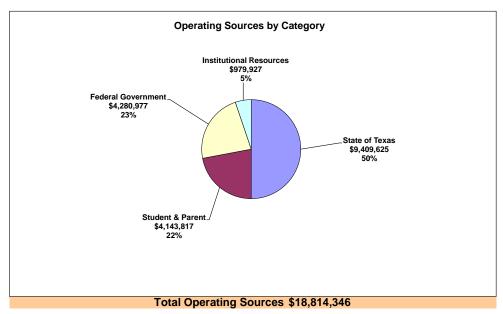
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

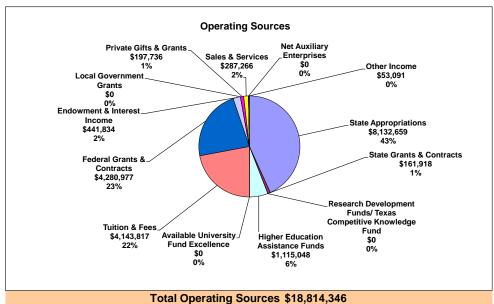
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

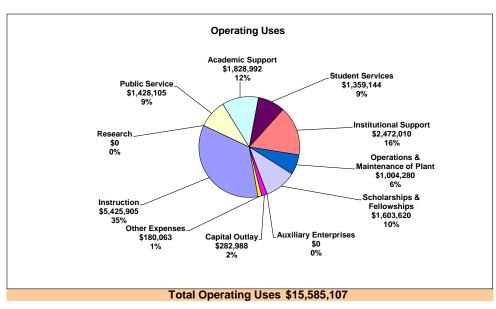
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$855,935. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 0.0 million. Non-expendable funds consist of unrealized gains (losses) of \$ 0.0 million and additions (reductions) to permanent endowments of \$ 0.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 855,935.

# Lamar State College – Orange







### Lamar State College - Orange For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Pe	r FTSE
Institution FTSEs			1,4	465.41
Operating Sources				
State of Texas				
State Appropriations	\$	, ,	\$	5,550
State Grants and Contracts - Restricted		161,918		110
Research Development Funds/ Texas Competitive Knowledge Fund		-		
Higher Education Assistance Funds		1,115,048		761
Available University Fund Excellence (See FN8)		-	_	-
Subtotal	\$	9,409,625	\$	6,421
Student & Parent				
Tuition - net	\$	1,277,359	\$	872
Fees - net		2,866,458		1,956
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	4,143,817	\$	2,828
Federal Government				
Federal Grants and Contracts - Restricted	\$	4,280,977	\$	2,921
Institutional Descurses				
Institutional Resources Endowment and Interest Income (See FN2)	\$	441,834	\$	302
Local Government Grants - Restricted	Ψ		Ψ	-
Private Gifts and Grants - Restricted		197,736		135
Sales and Services		287,266		196
Net Auxiliary Enterprises		201,200		130
Other Income (See FN3)		53,091		36
Subtotal	\$		¢.	669
	 \$	· · · · · · · · · · · · · · · · · · ·	\$	
Total Operating Sources	Ф	18,814,346	\$	12,839
Operating Uses				
Instruction	\$	5,425,905	\$	3,703
Research		-		-
Public Service		1,428,105		975
Academic Support		1,828,992		1,248
Student Services		1,359,144		927
Institutional Support		2,472,010		1,687
Operations and Maintenance of Plant		1,004,280		685
Scholarships and Fellowships		1,603,620		1,094
Auxiliary Enterprises		-		-
Capital Outlay from Current Fund Sources		282,988		193
Other Expenses (See FN3)		180,063		123
Total Operating Uses	\$	15,585,107	\$	10,635
Other Sources / (Lises) of Funds				
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources			¢	
•		- EE 0E0	\$	- 20
Mandatory and Non-mandatory Transfers (See FN11) Bond Proceeds Transfers (See FN4)		55,858		38
Debt Service Payments (See FN5)		(739,595)		(505)
Subtotal	\$		\$	(467)
Other Items Not for Current Operating Use				
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)		_	\$	_
Additions to Permanent Endowments (See FN7)		<b>-</b>	Ψ	-
Subtotal	\$	-	\$	
Tatal Courses Over / (Under) Hoos (Co. 5)(40)		2 5 4 5 5 0 0	•	4 707
Total Sources Over / (Under) Uses (See FN10)	\$	2,545,502	\$	1,737

## Lamar State College - Orange For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FT	2008					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas	0.400.050									0.400.05
State Appropriations	8,132,659									8,132,659
State Grants and Contracts - Restricted	104,667	18,134		39,117						161,918
Research Development Funds/ Texas Competitive Knowledge Funds										(
Higher Education Assistance Funds	1,115,048									1,115,048
Available University Fund Excellence (See FN8)										0
Subtotal	9,352,374	18,134	0	39,117	0	0	0	0	0	9,409,625
Student & Parent										
Tuition - Gross	4,124,852	1,387,163								5,512,015
Waivers, Remissions, and Exemptions (See FN1)	(1,979,239)	(22,292)								(2,001,531
Scholarship Discounts and Allowances (See FN1)	(1,260,197)	(972,928)								(2,233,125
Tuition - net	885,416	391,943	0	0	0	0	0	0	0	1,277,359
		, , , , , , , , , , , , , , , , , , , ,								, , ,
Fees - Gross	56,705	2,028,864	891,754							2,977,323
Waivers, Remissions, and Exemptions (See FN1)	00,700	2,020,004	(13,947)							(13,947
Scholarship Discounts and Allowances (See FN1)			(96.918)							(96.918
	FC 70F	0.000.004		^					^	
Fees - Net	56,705	2,028,864	780,889	0	0	0	0	0	0	2,866,458
Tuition and Face (not of Cabalarabia Dissaunts and All	040 404	2 420 927	700 000	0	^	0	0	0	^	4,143,817
Tuition and Fees (net of Scholarship Discounts and Allowances)	942,121	2,420,807	780,889	0	0	0	0	0	0	4,143,817
Federal Government				,						
Federal Grants and Contracts - Restricted				4,280,977						4,280,977
Institutional Resources										
Endowment and Interest Income (See FN2)	145,349	192,053	91,029	13,403						441,834
Local Government Grants - Restricted										0
Private Gifts and Grants - Restricted		5,373		187,363		5,000				197,736
Sales and Services		287,266		107,000		0,000				287,266
Net Auxiliary Enterprises		201,200								207,200
		50.004								•
Other Income (See FN3)	445.040	53,091	04.000	000 700		5.000				53,091
Subtotal	145,349	537,783	91,029	200,766	0	5,000	0	0	0	979,927
Total Operating Sources	10,439,844	2,976,724	871,918	4,520,860	0	5,000	U	U	0	18,814,346
Operating Uses										
Instruction	4,092,793	210,652		1,122,460						5,425,905
Research										0
Public Service	94,457	1,228,737		104,911						1,428,105
Academic Support	1,151,864	677,128								1,828,992
Student Services	791.088	23,036	545,020							1,359,144
Institutional Support	1,667,640	804,370	0.0,020							2,472,010
Operations and Maintenance of Plant	962,695	004,370		41,585						1,004,280
		40.000								
Scholarships and Fellowships	121,087	16,600		1,465,933						1,603,620
Auxiliary Enterprises										0
Capital Outlay from Current Fund Sources*	38,054	126,671		118,263						282,988
Other Expenses (See FN3)					102,386		76,074		1,603	180,063
Total Operating Uses	8,919,678	3,087,194	545,020	2,853,152	102,386	0	76,074	0	1,603	15,585,107
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**										0
Mandatory and Non-mandatory Transfers (See FN11)	105,000	(49,142)								55,858
Bond Proceeds Transfers In (See FN4)	100,000	(40, 142)								00,000
	(500.070)	(1.10.000)								
Debt Service Payments (See FN5)	(590,273)	(149,322)				0	0	0		(739,595)
Subtotal	(485,273)	(198,464)	0	0	0	0	0	0	0	(683,737
Other Items Not for Current Operating Use										_
Unrealized Gains / (Losses) (See FN6)										0
Additions to Permanent Endowments (See FN7)  Subtotal	0	0	0	0	0	0	0	0	0	0
	<u> </u>									
Total Sources Over / (Under) Uses (See FN 10)	1,034,893	(308,934)	326,898	1,667,708	(102,386)	5,000	(76,074)	0	(1,603)	2,545,502
Bond Proceeds										0
Depreciation Expense									(1,109,482)	(1,109,482
Capital Outlay	38,054	126,671		118,263						282,988
Non-Cash Capital Asset Transactions	,	.,		- /=						,
Change in Net Assets (Total Agrees with AFR***)	1,072,947	(182,263)	326.898	1.785.971	(102,386)	5.000	(76,074)	0	(1.111.085)	1.719.008
	.,0.2,047	(.02,200)	020,000	1,7.00,071	(.02,000)	5,000	(, 0,014)		(1,11,000)	.,. 10,000

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

<sup>\*\*</sup>Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Lamar State College - Orange For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

**FN2:** Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

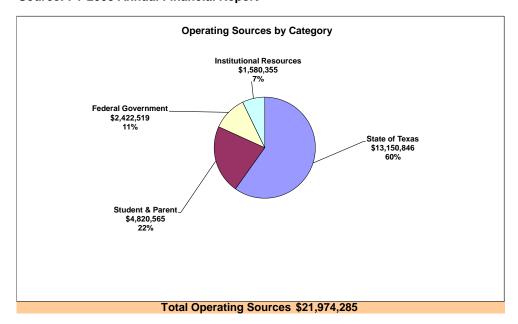
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

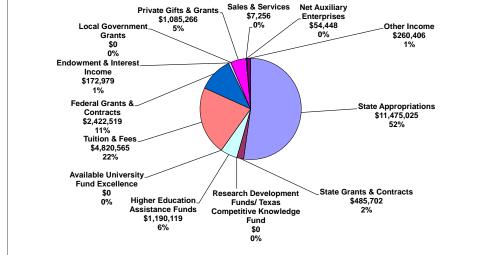
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$ 1.7 million. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$ 0.0 million. Non-expendable funds consist of unrealized gains (losses) of \$ 0.0 million and additions (reductions) to permanent endowments of \$ 0.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$ 1,719,008.

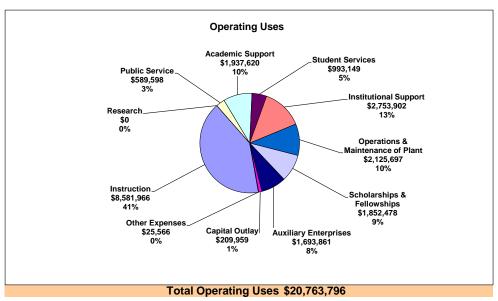
## Lamar State College – Port Arthur



**Operating Sources** Sales & Services **Net Auxiliary** Private Gifts & Grants \$7,256 Enterprises \$1,085,266 Local Government .0% \$54,448



**Total Operating Sources \$21,974,285** 



## Lamar State College Port Arthur For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			1,845.84
Operating Sources			
State of Texas			
State Appropriations	\$	, ,	\$ 6,217
State Grants and Contracts - Restricted		485,702	263
Research Development Funds/ Texas Competitive Knowledge Fund		-	-
Higher Education Assistance Funds		1,190,119	645
Available University Fund Excellence (See FN8)		-	
Subtotal	\$	13,150,846	\$ 7,125
Student & Parent			
Tuition - net	\$	2,979,876	\$ 1,614
Fees - net		1,840,689	997
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$		\$ 2,611
Federal Government			
Federal Grants and Contracts - Restricted	\$	2,422,519	\$ 1,312
Institutional Resources	•	470.070	0.4
Endowment and Interest Income (See FN2)	\$	172,979	\$ 94
Local Government Grants - Restricted		4 005 000	-
Private Gifts and Grants - Restricted		1,085,266	588
Sales and Services		7,256	4
Net Auxiliary Enterprises		54,448	29
Other Income (See FN3)		260,406	141
Subtotal	\$		\$ 856
Total Operating Sources	\$	21,974,285	\$ 11,904
Operating Uses			
Instruction	\$	8,581,966	\$ 4,649
Research	*	-	,
Public Service		589,598	319
Academic Support		1,937,620	1,050
Student Services		993,149	538
Institutional Support		2,753,902	1,492
Operations and Maintenance of Plant		2,125,697	1,152
Scholarships and Fellowships		1,852,478	1,004
Auxiliary Enterprises		1,693,861	918
Capital Outlay from Current Fund Sources		209,959	114
Other Expenses (See FN3)		25,566	14
Total Operating Uses	\$	20,763,796	\$ 11,250
Other Sources / (Uses) of Funds		<b>/</b> :	
Capital Outlay from Non-Current Fund Sources		(77,233)	
Mandatory and Non-mandatory Transfers (See FN11)		835,641	453
Bond Proceeds Transfers (See FN4)		-	- (204)
Debt Service Payments (See FN5)	•	(1,145,610)	(621)
Subtotal	\$	(387,202)	\$ (210)
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		-	\$ -
Additions to Permanent Endowments (See FN7)		-	-
Subtotal	\$	-	\$ -
Total Sources Over / (Under) Uses (See FN10)	\$	823,287	\$ 444

## Lamar State College Port Arthur For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEET FY	2008					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources State of Texas	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State Appropriations	11,475,025									11,475,02
State Grants and Contracts - Restricted	319,429	6,260		160,013						485,702
Research Development Funds/ Texas Competitive Knowledge Funds	313,423	0,200		100,013						403,702
Higher Education Assistance Funds	1,190,119									1,190,119
Available University Fund Excellence (See FN8)	1,100,110									1,100,110
Subtotal	12,984,573	6,260	0	160,013	0	0	0	0	0	13,150,846
	,,.	-,								., .,
Student & Parent										
Tuition - Gross	2,581,346	1,624,821								4,206,167
Waivers, Remissions, and Exemptions (See FN1)	(172,238)	(139,077)								(311,315
Scholarship Discounts and Allowances (See FN1)	(565,946)	(349,030)								(914,976
Tuition - net	1,843,162	1,136,714	0	0	0	0	0	0	0	2,979,876
Fees - Gross	19,129	1,150,523	1,566,640							2,736,292
Waivers, Remissions, and Exemptions (See FN1)	19,129	(96,646)	(233,770)							(330,416
Scholarship Discounts and Allowances (See FN1)	(4,494)	(247,576)	(313,117)							(565,187
Fees - Net	14,635	806,301	1,019,753	0	0	0	0	0	0	1,840,689
	,000	,	.,,			<u> </u>	<u> </u>			.,2 10,000
Tuition and Fees (net of Scholarship Discounts and Allowances)	1,857,797	1,943,015	1,019,753	0	0	0	0	0	0	4,820,565
Federal Government										
Federal Grants and Contracts - Restricted		4,345		2,418,174						2,422,519
Institutional Resources										
Endowment and Interest Income (See FN2)	39,946	49,422	27,360	35,612	7,574	8,359	4,706			172,979
Local Government Grants - Restricted										0
Private Gifts and Grants - Restricted	159,172		5,000	911,094	10,000					1,085,266
Sales and Services	7,256									7,256
Net Auxiliary Enterprises			54,448							54,448
Other Income (See FN3)	24,484	94,066	77,207		6,695				57,954	260,406
Subtotal	230,858	143,488	164,015	946,706	24,269	8,359	4,706	0	57,954	1,580,355
Total Operating Sources	15,073,228	2,097,108	1,183,768	3,524,893	24,269	8,359	4,706	0	57,954	21,974,285
Operating Uses										
Instruction	7,007,679	173,869		651,416			691,048		57,954	8,581,966
Research										0
Public Service	241,875	225,244		122,479						589,598
Academic Support	1,478,853	352,339					106,428			1,937,620
Student Services	987,365						5,784			993,149
Institutional Support	2,367,598	336,762		49,542			17.000			2,753,902
Operations and Maintenance of Plant	2,104,654	3,810		000 007			17,233			2,125,697
Scholarships and Fellowships	492,856	666,925	4 000 004	692,697						1,852,478
Auxiliary Enterprises	474 500	25.454	1,693,861							1,693,861
Capital Outlay from Current Fund Sources* Other Expenses (See FN3)	174,508 18,871	35,451			6,695					209,959 25,566
Total Operating Uses	14,874,259	1,794,400	1,693,861	1,516,134	6,695	0	820,493	0	57,954	20,763,796
	14,014,200	1,704,400	1,000,001	1,010,104	0,000	<u> </u>	020,400	<u> </u>	07,004	20,700,700
Other Sources / (Uses) of Funds							(77.000)			(77.000
Capital Outlay from Non-Current Fund Sources**	(000 500)	(27.742)	111 700	(0.000)	24.024	38,575	(77,233)		247 420	(77,233
Mandatory and Non-mandatory Transfers (See FN11) Bond Proceeds Transfers In (See FN4)	(262,536)	(37,743)	111,796	(9,938)	31,934	38,575	746,427		217,126	835,641 0
Debt Service Payments (See FN5)	(964,173)	(181,437)								(1,145,610
Subtotal	(1,226,709)	(219,180)	111,796	(9,938)	31,934	38,575	669,194	0	217,126	(387,202)
Other Items Not for Current Operating Use					· · · · · · · · · · · · · · · · · · ·				·	
Unrealized Gains / (Losses) (See FN6)										0
Additions to Permanent Endowments (See FN7)										0
Subtotal	0	0	0	0	0	0	0	0	0	0
Total Sources Over / (Under) Uses (See FN 10)	(1,027,740)	83,528	(398,297)	1,998,821	49,508	46,934	(146,593)	0	217,126	823,287
Bond Proceeds										0
Depreciation Expense									(1,279,594)	(1,279,594
Capital Outlay									287,192	287,192
Non-Cash Capital Asset Transactions									201,192	201,192
Change in Net Assets (Total Agrees with AFR***)	(1,027,740)	83,528	(398,297)	1,998,821	49,508	46,934	(146,593)	0	(775,276)	(169,115
onango in not hood (Total rigided with right)	(1,021,140)	00,020	(000,201)	1,000,021	70,000	70,007	(170,000)		(110,210)	(100,110)

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

<sup>\*\*</sup>Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Lamar State College Port Arthur For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

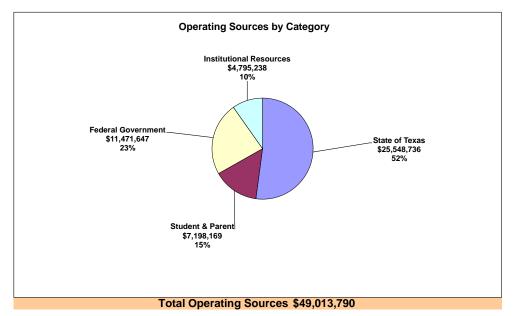
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

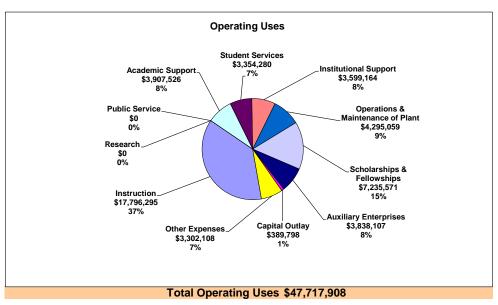
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are \$823,287. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$0.0 million. Non-expendable funds consist of unrealized gains (losses) of \$0.0 million and additions (reductions) to permanent endowments of \$0.0 million. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$823,287.

# Texas State Technical College – Harlingen



**Operating Sources** Sales & Services \$2,203,754 **Net Auxiliary** Private Gifts & Grants Enterprises \_\$2,202,295 \$76,664 Other Income \$38,701 0% 4% Local Government Grants \$31.977 0% State Appropriations \$20,931,759 **Endowment & Inter** Income \$241,847 Federal Grants & State Grants & Contracts Contracts \$11,471,647 \$2,836,544 6% 23% **Tuition & Fees** \$7,198,169 15% Research Development Funds/ Texas Available University Higher Education **Fund Excellence** Assistance Funds \$1,780,433 Competitive Knowledge \$0 0% Fund 0% **Total Operating Sources \$49,013,790** 



### Texas State Technical College - Harlingen For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

SUMMARY WORKSHEET FY 2008		Amount		Per FTSE
Institution FTSEs				3,868.14
Operating Sources				
State of Texas				
State Appropriations	\$	20,931,759	\$	5,411
State Grants and Contracts - Restricted	*	2,836,544	•	733
Research Development Funds/ Texas Competitive Knowledge Fund		-		-
Higher Education Assistance Funds		1,780,433		460
Available University Fund Excellence (See FN8)		-		-
Subtotal	\$	25,548,736	\$	6,604
Student 9 Derent				
Student & Parent	ď	E 260 257	Φ	1 200
Tuition - net	\$	5,368,357	\$	1,388
Fees - net	Φ.	1,829,812	Φ.	473
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	7,198,169	\$	1,861
Federal Government				
Federal Grants and Contracts - Restricted	\$	11,471,647	\$	2,966
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	241,847	\$	63
Local Government Grants - Restricted	Ф	31,977	Φ	8
Private Gifts and Grants - Restricted		76,664		20
Sales and Services		2,203,754		570
Net Auxiliary Enterprises Other Income (See EN2)		2,202,295		569
Other Income (See FN3)	Φ.	38,701	Φ.	10
Subtotal	\$	4,795,238	\$	1,240
Total Operating Sources	\$	49,013,790	\$	12,671
Operating Uses				
Instruction	\$	17,796,295	\$	4,601
Research	·	-	·	, -
Public Service		-		_
Academic Support		3,907,526		1,010
Student Services		3,354,280		867
Institutional Support		3,599,164		930
Operations and Maintenance of Plant		4,295,059		1,110
Scholarships and Fellowships		7,235,571		1,871
Auxiliary Enterprises		3,838,107		992
Capital Outlay from Current Fund Sources		389,798		101
Other Expenses (See FN3)		3,302,108		854
Total Operating Uses	\$	47,717,908	\$	12,336
Other Sources / (Uses) of Funds		(0.474.00:	•	(225)
Capital Outlay from Non-Current Fund Sources		(3,171,394)	\$	(820)
Mandatory and Non-mandatory Transfers (See FN11)		(905,623)		(234)
Bond Proceeds Transfers (See FN4)		2,502,767		647
Debt Service Payments (See FN5) Subtotal	\$	(303,799) (1,878,049)	\$	(79) (486)
	Ψ	(1,070,040)	Ψ	(+00)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		-	\$	-
Additions to Permanent Endowments (See FN7)		-	_	
Subtotal	\$	-	\$	-
Total Sources Over / (Under) Uses (See FN10)	\$	(582,167)	\$	(151)

## Texas State Technical College - Harlingen For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEETT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	20,931,759									20,931,759
State Grants and Contracts - Restricted	1,348,290	249,184		1,239,070						2,836,544
Research Development Funds/ Texas Competitive Knowledge Funds										(
Higher Education Assistance Funds	1,780,433									1,780,433
Available University Fund Excellence (See FN8)	1,700,100									1,700,100
	24,060,482	249,184	0	1,239,070	0		0	0	^	25,548,736
Subtotal	24,060,482	249,184	U	1,239,070	U	0	U	0	0	25,548,730
Student & Parent										
Tuition - Gross	7,417,056									7,417,056
Waivers, Remissions, and Exemptions (See FN1)	(1,116,404)									(1,116,404
Scholarship Discounts and Allowances (See FN1)	(932,295)									(932,295
Tuition - net	5,368,357	0	0	0	0	0	0	0	0	5,368,357
Fees - Gross		406,141	2,435,462							2,841,603
Waivers, Remissions, and Exemptions (See FN1)		(74,113)	(118,253)							(192,366
Scholarship Discounts and Allowances (See FN1)		(103,813)	(715,612)							(819,425
Fees - Net	0	228,215	1,601,597	0	0	0	0	0	0	1,829,812
	<u> </u>	,	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,							.,,012
Tuition and Fees (net of Scholarship Discounts and Allowances)	5,368,357	228,215	1,601,597	0	0	0	0	0	0	7,198,169
Federal Government Federal Grants and Contracts - Restricted				11,471,647						11,471,647
i ederar Orante and Contracts - Neothicieu				11,471,047						11,471,047
Institutional Resources										
Endowment and Interest Income (See FN2)		14,699	155,862	6,417			64,869			241,847
Local Government Grants - Restricted				31,977						31,977
Private Gifts and Grants - Restricted				76,664						76,664
		2,203,754		70,004						2,203,754
Sales and Services		2,203,754								
Net Auxiliary Enterprises			2,202,295							2,202,295
Other Income (See FN3)	14,896	3,690	6,554	6,637	6,924					38,701
Subtotal	14,896	2,222,143	2,364,711	121,695	6,924	0	64,869	0	0	4,795,238
Total Operating Sources	29,443,735	2,699,542	3,966,308	12,832,412	6,924	0	64,869	0	0	49,013,790
Operating Uses										
Instruction	13,224,136	947,365		3,624,794						17,796,295
Research										0
Public Service										0
Academic Support	2,939,268	149,015		819,243						3,907,526
				751,772						
Student Services	2,216,853	385,655								3,354,280
Institutional Support	3,317,946	236,816		44,402						3,599,164
Operations and Maintenance of Plant	4,206,576	88,483								4,295,059
Scholarships and Fellowships	380,458	923,650		5,931,463						7,235,571
Auxiliary Enterprises			3,838,107							3,838,107
Capital Outlay from Current Fund Sources*	25,451	42,857	45,890	275,600						389,798
Other Expenses (See FN3)	20,401	11,411	8,037	270,000	42,254	34,951	3,205,455			3,302,108
Total Operating Uses	26,310,688	2,785,252	3,892,034	11,447,274	42,254	34,951	3,205,455	0	0	47,717,908
Total Operating Uses	20,510,000	2,700,202	3,092,034	11,441,214	42,234	34,951	3,203,433	0	0	47,717,500
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(3,171,394)			(3,171,394
Mandatory and Non-mandatory Transfers (See FN11)	(2,647,982)	49,029	(753,311)	(1,379,628)	91,038		2,850,234	884,997		(905,623
Bond Proceeds Transfers In (See FN4)	,/	-,	,	, ,,-==/			2,502,767	,		2,502,767
Debt Service Payments (See FN5)			(3,865)				(7,739)	(884,997)	592,802	(303,799
Subtotal	(2,647,982)	49,029	(757,176)	(1,379,628)	91,038	0	2,173,868	0	592,802	(1,878,049
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)				, , , ,	-					0
Subtotal	0	0	0	0	0	0	0	0	0	0
Total Sources Over / (Under) Uses (See FN 10)	485,065	(36.681)	(682,902)	5.510	55,708	(34,951)	(966,718)	0	592,802	(582,167
Total Sources Over / (Olider) Uses (See FN 10)	400,005	(30,081)	(002,902)	5,510	55,708	(34,951)	(900,718)	U	592,002	(382,167
Bond Proceeds							(2,502,767)			(2,502,767
Depreciation Expense									(1,808,003)	(1,808,003
Capital Outlay	25,451	42,857	45,890	275,600			3,171,394		(.,,)	3,561,192
Non-Cash Capital Asset Transactions	20,701	72,007	70,000	213,000			5,171,554		(33,621)	(33,621
	510,516	6,176	(007.040)	004 440	55,708	(34,951)	(000.001)	0		(33,021
Change in Net Assets (Total Agrees with AFR***)	510,516	0,176	(637,012)	281,110	55,708	(34,951)	(298,091)	0	(1,248,822)	(1,365,366

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas State Technical College - Harlingen For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

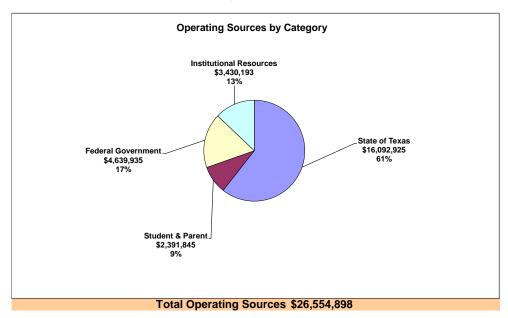
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

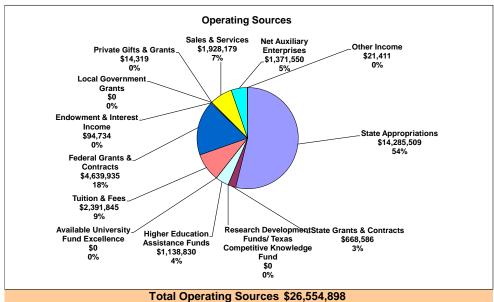
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

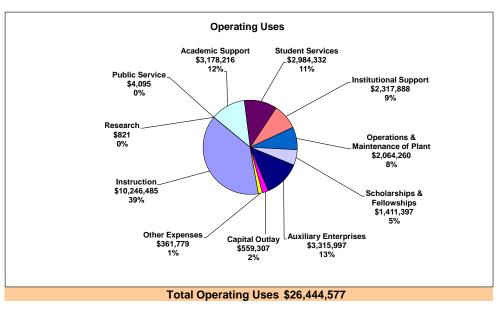
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: N/A

# Texas State Technical College – West Texas







## Texas State Technical College - West Texas For the Year Ended August 31, 2008

Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	P	er FTSE
Institution FTSEs			•	,682.94
On creating Courses				
Operating Sources State of Texas				
State Appropriations	\$	14,285,509	\$	8,488
State Grants and Contracts - Restricted	*	668,586	*	397
Research Development Funds/ Texas Competitive Knowledge Fund		-		-
Higher Education Assistance Funds		1,138,830		677
Available University Fund Excellence (See FN8)		-	•	
Subtotal	\$	16,092,925	\$	9,562
Student & Parent				
Tuition - net	\$	1,702,924	\$	1,012
Fees - net		688,921		409
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	2,391,845	\$	1,421
Federal Government				
Federal Grants and Contracts - Restricted	\$	4,639,935	\$	2,757
Todaya orang canada reading	<u> </u>	.,,,,,,,,,		
Institutional Resources				
Endowment and Interest Income (See FN2)	\$	94,734	\$	56
Local Government Grants - Restricted		-		-
Private Gifts and Grants - Restricted		14,319		9
Sales and Services Net Auxiliary Enterprises		1,928,179 1,371,550		1,146 815
Other Income (See FN3)		21,411		13
Subtotal	\$	3,430,193	\$	2,039
Total Operating Sources	\$	26,554,898	\$	15,779
Operating Uses				
Instruction	\$	10,246,485	\$	6,088
Research  District Sources		821		-
Public Service Academic Support		4,095 3,178,216		2 1,888
Student Services		2,984,332		1,773
Institutional Support		2,317,888		1,377
Operations and Maintenance of Plant		2,064,260		1,227
Scholarships and Fellowships		1,411,397		839
Auxiliary Enterprises		3,315,997		1,970
Capital Outlay from Current Fund Sources		559,307		332
Other Expenses (See FN3)		361,779		215
Total Operating Uses	\$	26,444,577	\$	15,711
Other Sources / (Uses) of Funds				
Capital Outlay from Non-Current Fund Sources		(1,413,214)	\$	(840)
Mandatory and Non-mandatory Transfers (See FN11)		(488,262)	Ψ	(290)
Bond Proceeds Transfers (See FN4)		1,324,445		787
Debt Service Payments (See FN5)		(186,209)		(111)
Subtotal	\$	(763,240)	\$	(454)
Other Items Not for Current Operating Use				
Unrealized Gains / (Losses) (See FN6)		-	\$	-
Additions to Permanent Endowments (See FN7)				<u>-</u>
Subtotal	\$		\$	-
Total Sources Over / (Under) Uses (See FN10)	\$	(652,919)	\$	(386)
	-	, , , , ,		(/

## Texas State Technical College - West Texas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

			DETAIL	WORKSHEETT	2000					FY 2008
	Educational &		Auxiliary	Restricted		Annuity, Life & Endowment and	Unexpended	Retirement of	Investment In	
Operating Sources	General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
State of Texas										
State Appropriations	14,285,509									14,285,509
State Grants and Contracts - Restricted	246,945			421,641						668,586
Research Development Funds/ Texas Competitive Knowledge Funds										0
Higher Education Assistance Funds	1,138,830									1,138,830
Available University Fund Excellence (See FN8)	1,100,000									1,100,000
Subtotal	15,671,284	0	0	421,641	0	0	0	0	0	16,092,925
Sublotal	15,071,204	U	U	421,041	U	U	U	U	U	16,092,925
Student & Parent										
Tuition - Gross	2,903,106									2,903,106
Waivers, Remissions, and Exemptions (See FN1)	(217,182)									(217,182
Scholarship Discounts and Allowances (See FN1)	(983,000)									(983,000
Tuition - net	1,702,924	0	0	0	0	0	0	0	0	1,702,924
Fees - Gross		332,181	941,908							1,274,089
Waivers, Remissions, and Exemptions (See FN1)		(2,682)	(42,696)							(45,378
Scholarship Discounts and Allowances (See FN1)		(145,431)	(394,359)							(539,790)
Fees - Net	0	184,068	504,853	0	0	0	0	0	0	688,921
Tuition and Fees (net of Scholarship Discounts and Allowances)	1,702,924	184,068	504,853	0	0	0	0	0	0	2,391,845
Federal Government				4.000.005						4.000.005
Federal Grants and Contracts - Restricted				4,639,935						4,639,935
Institutional Resources										
Endowment and Interest Income (See FN2)		4,007	37,296	4,034			49,397			94,734
Local Government Grants - Restricted		4,007	01,200	4,004			40,001			04,704
				44.040						•
Private Gifts and Grants - Restricted				14,319						14,319
Sales and Services		1,928,179								1,928,179
Net Auxiliary Enterprises			1,371,550							1,371,550
Other Income (See FN3)	9,313				12,098					21,411
Subtotal	9,313	1,932,186	1,408,846	18,353	12,098	0	49,397	0	0	3,430,193
Total Operating Sources	17,383,521	2,116,254	1,913,699	5,079,929	12,098	0	49,397	0		26,554,898
Operating Uses										
Instruction	7,822,763	983,213		1,440,509						10,246,485
Research				821						821
Public Service		4,095								4,095
Academic Support	1,923,638	1,030,162		224,416						3,178,216
Student Services	2,371,845	283,967		328,520						2,984,332
				320,320						
Institutional Support	2,234,754	83,134								2,317,888
Operations and Maintenance of Plant	2,064,260									2,064,260
Scholarships and Fellowships		231,944		1,179,453						1,411,397
Auxiliary Enterprises			3,315,997							3,315,997
Capital Outlay from Current Fund Sources*	305,736		42,612	210,959						559,307
Other Expenses (See FN3)		439	400		18,864		342,076			361,779
Total Operating Uses	16,722,996	2,616,954	3,359,009	3,384,678	18,864	0	342,076	0	0	26,444,577
	-, ,	, , , , , , ,	-,,-	.,,	- 7		,		-	-7
Other Sources / (Uses) of Funds										
Capital Outlay from Non-Current Fund Sources**							(1,413,214)			(1,413,214
Mandatory and Non-mandatory Transfers (See FN11)	(634,940)	448,235	745,662	(1,859,268)	36,812		227,076	548,161		(488,262
Bond Proceeds Transfers In (See FN4)	( //	-,	-,	( ,,===)			1,324,445	1		1,324,445
Debt Service Payments (See FN5)	(301)		(2,197)				1,027,770	(548,161)	364,450	(186,209)
Subtotal	(635,241)	448,235	743,465	(1,859,268)	36,812	0	138,307	(546,161)		(763,240)
	(000,2-41)	170,200	. 40,400	(1,000,200)	, 00,012	0	100,001	0	307,700	(100,240)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)										0
Additions to Permanent Endowments (See FN7)										0
Subtotal	0	0	0	0	0	0	0	0	0	0
T. (10 (0 EN40)	05.00	(50.405)	(704.0:5)	(101 2:5)	20.515		(454.650)		201.172	(0=0 0 10)
Total Sources Over / (Under) Uses (See FN 10)	25,284	(52,465)	(701,845)	(164,017)	30,046	0	(154,372)	0	364,450	(652,919
Bond Proceeds							(1,324,445)			(1,324,445
Depreciation Expense							, ,== .,0)		(709,372)	(709,372)
Capital Outlay	305,736		42,612	210,959			1 440 044		(100,012)	1,972,521
	305,736		42,012	210,959			1,413,214		(400 70 **	
Non-Cash Capital Asset Transactions		/=a /	(0=0 0				(4=		(136,784)	(136,784)
Change in Net Assets (Total Agrees with AFR***)	331,020	(52,465)	(659,233)	46,942	30,046	0	(65,603)	0	(481,706)	(850,999)

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas State Technical College - West Texas For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

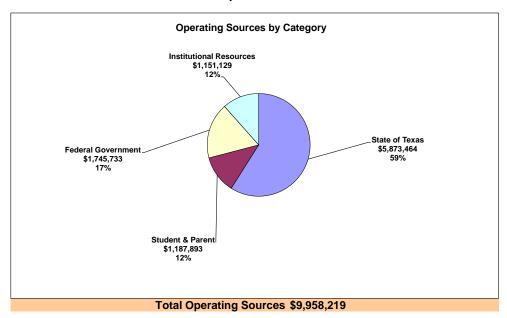
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

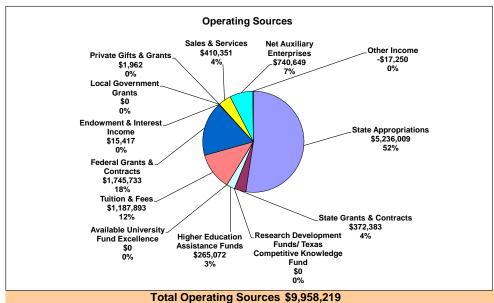
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

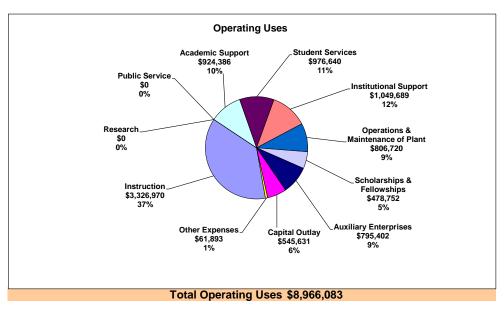
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: N/A

# Texas State Technical College – Marshall







### Texas State Technical College - Marshall For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE
Institution FTSEs			584.64
Operating Sources			
State of Texas			
State Appropriations	\$	5,236,009	\$ 8,956
State Grants and Contracts - Restricted	Ψ		\$ 637
Research Development Funds/ Texas Competitive Knowledge Fund			\$ -
Higher Education Assistance Funds		265,072	\$ 453
Available University Fund Excellence (See FN8)		-	\$ -
Subtotal	\$	5,873,464	\$ 10,046
Student & Parent			
Tuition - net	\$	707,405	\$ 1,210
Fees - net	•		\$ 822
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$		\$ 2,032
Federal Government			
Federal Grants and Contracts - Restricted	\$	1,745,733	\$ 2,986
	<u> </u>	· · · · · · · · · · · · · · · · · · ·	, -
Institutional Resources Endowment and Interest Income (See FN2)	\$	15,417	\$ 26
Local Government Grants - Restricted	Ф		\$ 26 \$ -
Private Gifts and Grants - Restricted			\$ 3
Sales and Services			\$ 702
Net Auxiliary Enterprises		•	\$ 1,267
Other Income (See FN3)		•	\$ (30)
Subtotal	\$		\$ 1,968
Total Operating Sources	<u> </u>		\$ 17,032
Total Operating Courses	Ψ	3,300,213	Ψ 17,002
Operating Uses			
Instruction	\$	3,326,970	\$ 5,691
Research			\$ -
Public Service			\$ -
Academic Support			\$ 1,581
Student Services			\$ 1,670
Institutional Support			\$ 1,795
Operations and Maintenance of Plant		•	\$ 1,380
Scholarships and Fellowships			\$ 819
Auxiliary Enterprises		,	\$ 1,360
Capital Outlay from Current Fund Sources		•	\$ 933
Other Expenses (See FN3)			<b>\$</b> 106
Total Operating Uses	\$	8,966,083	\$ 15,335
Other Sources / (Uses) of Funds			
Capital Outlay from Non-Current Fund Sources		-	\$ -
Mandatory and Non-mandatory Transfers (See FN11)			\$ 163
Bond Proceeds Transfers (See FN4)		-	\$ -
Debt Service Payments (See FN5)		(183,872)	\$ (315)
Subtotal	\$	(88,737)	\$ (152)
Other Items Not for Current Operating Use			
Unrealized Gains / (Losses) (See FN6)		-	\$ -
Additions to Permanent Endowments (See FN7)		47,350	\$ 81
Subtotal	\$		\$ 81
Total Sources Over / (Under) Uses (See FN10)	\$	950,749	\$ 1,626

## Texas State Technical College - Marshall For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

Part										_	FY 2008
Section   Sect		Educational 8		Auvilian	Postricted		Annuity, Life &	Unavnandad	Potiroment of	Investment In	
State of teases   State of t	Operating Sources		Docianatod			Loon Funds					Brimary University
State Algorithmose   1,000,000   1,0		General	Designated	Enterprises	Experiuable	Loan Funus	Sillillai Fullus	FIAIIL	indeptedness	FIAIIL	Filliary Offiversity
State Claims and Contentions - Reportability   1972   25,860   200,950   200,950   200,950   200,050   200,000   2		5 236 000									5,236,009
Recent Process Format Format Process   25,000   20,000			25.050		200 560						372,383
Stoke Control Contro		41,113	25,050		299,300						
Specific Display   Specific Di		005.070									0
Second A Paris   1000   100		265,072									265,072
Submiter & Persent   1,096,027   1,028,077   1,028,0											0
Substitution   100   1	Subtotal	5,548,854	25,050	0	299,560	0	0	0	0	0	5,873,464
Substitution   100   1	Student & Parent										
Makes, Rentestors, and Exemptions (See PN1)   1025.578   102.5679   102.567		1 095 627									1.095.627
Section   1985-2009   1985-2											(122,857)
Teles - Create   Teles -											(265,365)
Peet concess			^	0	0	0	٥	0	0	0	707,405
Marken, Remissions, and Exemplonis (See PHY)	Tullion - Net	707,405	U	U	0		U	0	U		707,405
Marken, Remissions, and Exemplonis (See PHY)	Fees - Gross		420.549	361.977							782,526
Scholaring Discounts and Allowances (See PN1)											(19,905)
Figs - Net											(282,133)
Tullion and Fees (ret of Scholarship Discounts and Allowances)  77,005 281,969 218,489 0 0 0 0 0 0 0 0 1 1.0  Federal Convernment Contracts - Restricted  1,745,733		0			0	0	0	0	0	0	480,488
Federal Covernment			201,000	210,400	0	0	0	0	0		
Federal Courtains - Restricted	Tuition and Fees (net of Scholarship Discounts and Allowances)	707,405	261,999	218,489	0	0	0	0	0	0	1,187,893
Federal Courtains - Restricted											
Indititional Resources					4 745 700						4745700
Endowner and interest Income (See FNZ)	rederal Grants and Contracts - Restricted				1,/45,/33						1,745,733
Endowner and interest Income (See FNZ)	Institutional Resources										
Local Covernment Circatis - Restricted   10,551   10,652   10,051   10,052   10,051   10,052   10,051   10,052   10,05			7/12	2 610	101		5 054				15,417
Pivate Offis and Crants- Restricted			743	0,019	101		5,354				0
Sales and Services   410,51					1.060						
Net Auxilary Enterprises   740,649   740,048			440.054		1,902						1,962
Cher Income (See FNS)			410,351								410,351
Subtolal   2,831   411,994   749,268   2,003   20,081   5,954   0   0   0   0   1,15     Total Operating Sources   6,259,090   698,143   967,757   2,047,356   (20,081)   5,954   0   0   0   0   9,95     Operating Uses				740,649							740,649
Page											(17,250)
Operating Uses											1,151,129
Instruction	Total Operating Sources	6,259,090	698,143	967,757	2,047,356	(20,081)	5,954	0	0	0	9,958,219
Instruction											
Instruction											
Research   Public Service											
Public Service   Academic Support   38,800   47,812   90,908   9		2,401,062	494,900		431,008						3,326,970
Academic Support 701,573 43,772 179,041 92.05 92.05 93.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94.05 97.05 94											0
Suder   Services   838,000	Public Service										0
Institutional Support	Academic Support	701,573	43,772		179,041						924,386
Special Maintenance of Plant   Subtract   Standard Maintenance of Plant   Standard Pellowships   478,752	Student Services	838,000	47,832		90,808						976,640
Scholarships and Fellowships	Institutional Support	1,041,468	8,221								1,049,689
Scholarships and Fellowships	Operations and Maintenance of Plant	806.720									806,720
Auxillary Enterprises Capital Outlary from Current Fund Sources* So. 486 So. 501,869 So. 5		,			478.752						478,752
Capital Outlay from Current Fund Sources* 50,486 27,115 159,273 308,757 (607) 62,500 62,500 62,500 62,500 62,500 62,500 62,500 62,840 954,675 1,488,366 (607) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				795 402							795,402
Cither Expenses (See FN3)		50.486	27 115		308 757						545,631
Total Operating Uses			27,113	100,210	300,737	(607)					61,893
Other Sources / (Uses) of Funds           Capital Outlay from Non-Current Fund Sources**         (157,312)         266,174         282,610         (545,998)         14,136         235,525         9           Bond Proceeds Transfers In (See FN4)         (93,413)         (235,525)         145,066         (18           Subtotal         (157,312)         266,174         189,197         (545,998)         14,136         0         0         0         145,066         (8           Other Items Not for Current Operating Use           Unrealized Gains / (Losses) (See FN6)         47,350         4			621 840	954 675	1 488 366		n	0	0	0	8,966,083
Capital Outlay from Non-Current Fund Sources**  Mandatory and Non-mandatory Transfers (See FN11) Bord Proceeds Transfers In (See FN24)  Debt Service Payments (See FN5)  City Service Payments (See FN6)  Additions to Current Operating Use  Unrealized Gains / (Losses) (See FN6)  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN7  City See FN7  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN8)  Additi	Total Operating 0303	0,001,000	021,040	554,675	1,400,000	(001)				·	0,000,000
Capital Outlay from Non-Current Fund Sources**  Mandatory and Non-mandatory Transfers (See FN11) Bord Proceeds Transfers In (See FN24)  Debt Service Payments (See FN5)  City Service Payments (See FN6)  Additions to Current Operating Use  Unrealized Gains / (Losses) (See FN6)  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN6  Additions to Permanent Endowments (See FN7)  City See FN7  City See FN7  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN7)  City See FN8  Additions to Permanent Endowments (See FN8)  Additi	Other Sources / (Uses) of Funds										
Mandatory and Non-mandatory Transfers (See FN11)   (157,312)   266,174   282,610   (545,998)   14,136   235,525   9     Bond Proceeds Transfers In (See FN4)   (93,413)   (235,525)   145,066   (18											0
Bond Proceeds Transfers In (See FN4)   (93,413)   (235,525)   145,066   (18		(157,312)	266,174	282,610	(545,998)	14,136			235,525		95,135
Debt Service Payments (See FN5)   (93,413)   (235,525)   145,066   (18   18   19   14   10   10   10   14   10   10   14   10   10		( - /- /			(,,						0
Subtotal         (157,312)         266,174         189,197         (545,998)         14,136         0         0         0         145,066         (8           Other Items Not for Current Operating Use         Unrealized Gains / (Losses) (See FN6)         47,350         47,350         4           Additions to Permanent Endowments (See FN7)         47,350         0         0         0         0         0         47,350         0         0         0         4           Subtotal         0         0         0         0         0         47,350         0         0         0         4           Total Sources Over / (Under) Uses (See FN 10)         199,969         342,477         202,279         12,992         (5,338)         53,304         0         0         145,066         95           Bond Proceeds         Pergreciation Expense         (43,076)         (43           Capital Outlay         50,486         27,115         159,273         308,757         308,757         54           Non-Cash Capital Asset Transactions         (70,663)         (7				(93 413)					(235 525)	145 066	(183,872)
Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)     47,350     47,350     4       Subtotal     0     0     0     0     0     47,350     0     0     0     0       Total Sources Over / (Under) Uses (See FN 10)     199,969     342,477     202,279     12,992     (5,338)     53,304     0     0     145,066     95       Bond Proceeds     Pepreciation Expense     (435,076)     (43       Capital Outlay     50,486     27,115     159,273     308,757     308,757     54       Non-Cash Capital Asset Transactions     (70,663)     (77,663)     (77,663)     (77,663)		(157.312)	266.174		(545.998)	14.136	0	0			(88,737)
Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)  Subtotal  Total Sources Over / (Under) Uses (See FN 10)  Bond Proceeds  Bond Proceeds  Depreciation Expense  Capital Outlay  50,486  27,115  159,273  308,757  47,350  47,350  47,350  0  0  0  145,066  95  435,076)  (435,076)  (435,076)  (436,076)  (70,663)  (70,663)		(101,010)		,	(0.0,000)	, ,		<u></u>	<u>_</u>	,	(5-1,,
Additions to Permanent Endowments (See FN7) 47,350 4 47,350 5 4 47,350 6 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4	Other Items Not for Current Operating Use										
Additions to Permanent Endowments (See FN7) 47,350 4 47,350 5 4 47,350 6 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4 5 4	Unrealized Gains / (Losses) (See FN6)										0
Total Sources Over / (Under) Uses (See FN 10)  199,969  342,477  202,279  12,992  (5,338)  53,304  0  0  145,066  95  Bond Proceeds  Depreciation Expense  (435,076)  (43  Capital Outlay  50,486  27,115  159,273  308,757  (70,663)  (70,663)	Additions to Permanent Endowments (See FN7)										47,350
Bond Proceeds   Depreciation Expense   Capital Outlay   So,486   27,115   159,273   308,757   308,757   (435,076)   (435,076	Subtotal	0	0	0	0	0	47,350	0	0	0	47,350
Bond Proceeds   Depreciation Expense   Capital Outlay   So,486   27,115   159,273   308,757   308,757   (435,076)   (435,076											
Depreciation Expense         (435,076)         (43,076)         (43,076)         (43,076)         (43,076)         (43,076)         (70,063)	Total Sources Over / (Under) Uses (See FN 10)	199,969	342,477	202,279	12,992	(5,338)	53,304	0	0	145,066	950,749
Depreciation Expense         (435,076)         (43,076)         (43,076)         (43,076)         (43,076)         (43,076)         (70,063)	Rond Proceeds										0
Capital Outlay         50,486         27,115         159,273         308,757         54           Non-Cash Capital Asset Transactions         (70,663)         (7										(425.076)	(435,076)
Non-Cash Capital Asset Transactions (70,663) (7		E0 400	27 445	150 070	200 757					(435,076)	545,631
		50,486	27,115	159,273	308,757					(70.000)	
Change in Net Assets (10tal Agrees with AFK**) 250,455 369,592 361,552 321,749 (5,338) 53,304 0 0 (360,673) 99		050 :	000 500	004 550	201 = : 2	(5.000)	F0 ***	_			(70,663)
	Change in Net Assets (Total Agrees with AFR***)	250,455	369,592	361,552	321,749	(5,338)	53,304	0	0	(360,673)	990,641

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas State Technical College - Marshall For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

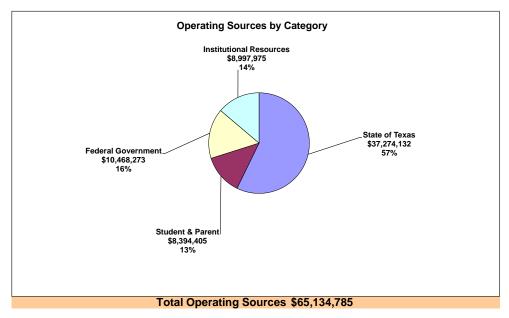
**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

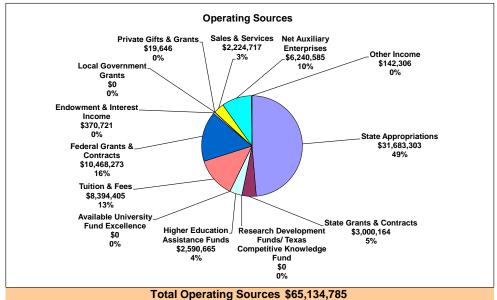
**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

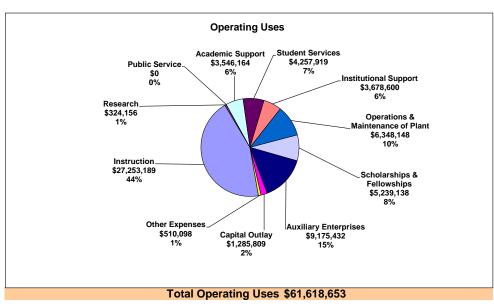
**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10:** Revenues received but not yet expended are approximately \$897,000. This income is fully committed to program expenditures and capital disbursements. Non-expendable funds are \$54,000. Non-expendable funds consist of unrealized gains (losses) of \$0 and additions (reductions) to permanent endowments of \$54,000. Unrealized gains (losses) and additions (reductions) to permanent endowments do not contribute to the availability of the institution's operating cash as discussed in FN6 and FN7 above. Overall, Total Sources Over/ (Under) Uses increased by \$950,749.

# Texas State Technical College – Waco







### Texas State Technical College - Waco For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

<b>SUMMARY WORKSHEET FY 2008</b>		Amount	Per FTSE		
Institution FTSEs			4,	185.54	
Operating Sources					
State of Texas					
State Appropriations	\$	31,683,303	\$	7,570	
State Grants and Contracts - Restricted		3,000,164		717	
Research Development Funds/ Texas Competitive Knowledge Fund		0.500.005		-	
Higher Education Assistance Funds		2,590,665		619	
Available University Fund Excellence (See FN8) Subtotal	\$	37,274,132	\$	8,906	
Gubiotai	Ψ	37,277,132	Ψ	0,300	
Student & Parent					
Tuition - net	\$	5,637,662	\$	1,347	
Fees - net		2,756,743		659	
Tuition and Fees (net of Scholarship Discounts and Allowances)	\$	8,394,405	\$	2,006	
Federal Government					
Federal Grants and Contracts - Restricted	\$	10,468,273	\$	2,501	
		, ,	-	·	
Institutional Resources					
Endowment and Interest Income (See FN2)	\$	370,721	\$	89	
Local Government Grants - Restricted		-		-	
Private Gifts and Grants - Restricted		19,646		5	
Sales and Services		2,224,717		532	
Net Auxiliary Enterprises		6,240,585		1,491	
Other Income (See FN3)		142,306		34	
Subtotal	\$	8,997,975	\$	2,151	
Total Operating Sources	\$	65,134,785	\$	15,564	
Operating Uses					
Instruction	\$	27,253,189	\$	6,511	
Research	Ψ	324,156	Ψ	77	
Public Service		-		-	
Academic Support		3,546,164		847	
Student Services		4,257,919		1,017	
Institutional Support		3,678,600		879	
Operations and Maintenance of Plant		6,348,148		1,517	
Scholarships and Fellowships		5,239,138		1,252	
Auxiliary Enterprises		9,175,432		2,192	
Capital Outlay from Current Fund Sources		1,285,809		307	
Other Expenses (See FN3)		510,098		122	
Total Operating Uses	\$	61,618,653	\$	14,721	
Other Courses (Alexa) of Funds					
Other Sources / (Uses) of Funds Capital Outlay from Non-Current Fund Sources		(2.477.054)	¢.	(004)	
Mandatory and Non-mandatory Transfers (See FN11)		(3,477,051) (1,144,956)	Э	(831)	
Bond Proceeds Transfers (See FN4)		1,001,651		(274) 239	
Debt Service Payments (See FN5)		(462,675)		(111)	
Subtotal	\$	(4,083,031)	\$	(977)	
	· · · · · · · · · · · · · · · · · · ·	, , , , , , , , , , , , , , , , , , , ,		<u>, , , , , , , , , , , , , , , , , , , </u>	
Other Items Not for Current Operating Use			•		
Unrealized Gains / (Losses) (See FN6)		-	\$	-	
Additions to Permanent Endowments (See FN7)	<u> </u>	4,000	<b>C</b>	1	
Subtotal	\$	4,000	\$	1	
Total Sources Over / (Under) Uses (See FN10)	\$	(562,899)	\$	(133)	

## Texas State Technical College - Waco For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

Part		DETAIL WORKSHEET FY 2008							FY 2008		
Security Procession of Proce							Endowment and				
1868   1869		General	Designated	Enterprises	Expendable	Loan Funds	Similar Funds	Plant	Indebtedness	Plant	Primary University
1800   1800											
Page											
Separation Assessmore Funds	State Grants and Contracts - Restricted	765,772			1,851,015			383,377			3,000,16
Mathematic   Mat	Research Development Funds/ Texas Competitive Knowledge Funds										
Mathematic   Mat	Higher Education Assistance Funds	2.590.665									2.590.66
Marche   Parce		2,000,000									2,000,000
Note   Process		25 020 740	٨	٥	1 051 015	۸	0	202 277	۸	0	
Millarian Cross   1,000   1,	Subiolai	33,038,740	U	0	1,001,010	U	U	303,377	U	U	37,274,132
Millarian Cross   1,000   1,	Charlest & Descrit										
Waters   Resistances   American   American		0.000.000									2 222 22
Section   Sect											
Marie   Mari											
1,00,000   1		(2,172,669)									
1,20,500   2,200,710   1,200,700   1,200	Tuition - net	5,637,662	0	0	0	0	0	0	0	0	5,637,66
Weigner   Secretarian   Care   Care											•
Weigner   Secretarian   Care   Care	Fees - Gross		1 230 352	2 950 010							4 180 363
Scholariby Discourts and Allowances (see Pint)											
Preserve											
Sector   S											
Separation   Communication	Fees - Net	0	795,522	1,961,221	0	0	0	0	0	0	2,756,743
Separation   Communication	Total and Free (and of Orbal and in Di	F 007 000	705 500	1 001 00:	_		_				0.001.10
International Activation   See Principal Contracts   Federation   See Principal Contracts   Se	runion and Fees (net of Scholarship Discounts and Allowances)	5,637,662	795,522	1,961,221	0	0	0	0	0	0	8,394,405
Section   Sect	Federal Government										
indowner and Interest Income (See FN2)	Federal Grants and Contracts - Restricted				10,468,273						10,468,273
19,646   1	Institutional Resources										
19,646   1	Endowment and Interest Income (See FN2)		43,952	247,610	31,907			47,252			370,72
19,646   1											
2224.71   2224					10.646						
6.240,686   11.955   6.240,686   56.155   15.328   14.230			2 224 717		13,040						
11,955			2,224,717								
Subtole   1,195				6,240,585							
Potenting Sources   40,889,367   3,064,191   8,449,416   12,370,841   58,868   0   466,764   15,326   0   65,134,755											
Department   Dep	Subtotal		2,268,669	6,488,195	51,553	58,868	0	103,407	15,328	0	8,997,975
1871   1871	Total Operating Sources	40,689,357	3,064,191	8,449,416	12,370,841	58,868	0	486,784	15,328	0	65,134,785
Seearch   324,156   324,156   324,156   324,156   324,156   326,016   328,	Operating Uses										
Public Service   Public Service   S48,084   190,229   190,209			2,319,919		2,831,054						
Section   Sect		324,156									
Student Services   3,225,826   22,771   799,302   3,261,872   3,271,873   3,	Public Service										C
1,24   1,25	Academic Support	2,807,051	548,884		190,229						3,546,164
1,24   1,25	Student Services	3.225.826	232.791		799.302						4.257.919
Sperations and Maintenance of Plant   6,335,559   12,589   4,294,831   5,239,135   5,239											
Scholarships and Fellowships   94,307   4,294,831   5,293,13   3,200,130   1,154,322   5,294,130   1,285,80					20,010						
175,432					4.004.004						
1,285,68		0	944,307		4,294,831						
State Spenses (See FN3)   840   1.548   418   109.424   1.000   396.868   0   0   0   61.618.65	Auxiliary Enterprises			9,175,432							9,175,432
Second Departing Uses   38,499,912   4,472,511   9,611,880   8,527,058   109,424   1,000   396,868   0   0   61,618,655	Capital Outlay from Current Fund Sources*	437,937	25,564	434,900	387,408						1,285,809
Second Departing Uses   38,499,912   4,472,511   9,611,880   8,527,058   109,424   1,000   396,868   0   0   61,618,655	Other Expenses (See FN3)		840	1,548	418	109,424	1,000	396,868			510,098
Capital Outlay from Non-Current Fund Sources**   Capital Outlay from Non-Current Fund Sources**   Capital Outlay from Non-Current Fund Sources*   Capital Outlay from Non-Capital Outlay from Non-Capital Asset Transfers In (See FN11)   (2,346,460)   1,334,258   (235,246)   (3,957,266)   156,763   (409,036)   3,043,680   1,268,351   (1,144,956)   (1,1	Total Operating Uses	38,499,912	4,472,511	9,611,880	8,527,058	109,424	1,000	396,868	0	0	61,618,653
Capital Outlay from Non-Current Fund Sources**   Capital Outlay from Non-Current Fund Sources**   Capital Outlay from Non-Current Fund Sources*   Capital Outlay from Non-Capital Outlay from Non-Capital Asset Transfers In (See FN11)   (2,346,460)   1,334,258   (235,246)   (3,957,266)   156,763   (409,036)   3,043,680   1,268,351   (1,144,956)   (1,1						•					
Mandatory and Non-mandatory Transfers (See FN11)								(2.477.054)			(2 477 054
1,001,651   1,001,652   1,001,655   1,00		(0.040.:==:	4 004 0==	(005.6:2)	(0.057.000)	450 500	(400 555)		4 000 07:		
Debt Service Payments (See FN5)   (34,469)   (80,676)   (35,922)   (3,957,266)   156,763   (409,036)   723,280   (1,155)   766,976   (462,675)		(2,346,460)	1,334,258	(235,246)	(3,957,266)	156,763	(409,036)		1,268,351		
Subtotal         (2,380,929)         1,334,258         (315,922)         (3,957,266)         156,763         (409,036)         723,280         (1,155)         766,976         (4,083,037)           Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)         4,000         Second Formula of the color of the colo	Bond Proceeds Transfers In (See FN4)							1,001,651			1,001,651
Subtotal         (2,380,929)         1,334,258         (315,922)         (3,957,266)         156,763         (409,036)         723,280         (1,155)         766,976         (4,083,037)           Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6) Additions to Permanent Endowments (See FN7)         4,000         Second Formula of the color of the colo	Debt Service Payments (See FN5)	(34,469)		(80,676)				155,000	(1,269,506)	766,976	(462,675
Character   Company   Co	Subtotal		1,334,258		(3,957,266)	156,763	(409,036)				(4,083,031
Subtotal         0         0         0         0         0         4,000         0         0         0         4,00           Fotal Sources Over / (Under) Uses (See FN 10)         (191,484)         (74,062)         (1,478,386)         (113,483)         106,207         (406,036)         813,196         14,173         766,976         (562,89           Sond Proceeds Depreciation Expense         (1,001,651)         (2,123,446)         (2,123,446)         (2,123,446)         (2,123,446)         (2,123,446)         (2,123,446)         (4,762,86	Other Items Not for Current Operating Use Unrealized Gains / (Losses) (See FN6)	,		, , ,	,				, ,		(
Fotal Sources Over / (Under) Uses (See FN 10) (191,484) (74,062) (1,478,386) (113,483) 106,207 (406,036) 813,196 14,173 766,976 (562,89 30nd Proceeds Sond Proceeds Seprenciation Expense (2,123,446) (2,123,446) (2,123,446) (2,123,446) (2,123,446) (2,123,446) (1,001,651)											
And Proceeds (1,001,651) (1,001,651) (1,001,651)  Depreciation Expense (2,123,446) (2,123,446)  Lapital Outlay 437,937 25,564 434,900 387,408 3,477,051 4,762,86  Non-Cash Capital Asset Transactions 140,516 140,516	Subtotal	0	0	0	0	0	4,000	0	0	0	4,000
Depreciation Expense         (2,123,446) </td <td>Total Sources Over / (Under) Uses (See FN 10)</td> <td>(191,484)</td> <td>(74,062)</td> <td>(1,478,386)</td> <td>(113,483)</td> <td>106,207</td> <td>(406,036)</td> <td>813,196</td> <td>14,173</td> <td>766,976</td> <td>(562,899</td>	Total Sources Over / (Under) Uses (See FN 10)	(191,484)	(74,062)	(1,478,386)	(113,483)	106,207	(406,036)	813,196	14,173	766,976	(562,899
Depreciation Expense         (2,123,446) </td <td>Bond Proceeds</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(1,001.651)</td> <td></td> <td></td> <td>(1 001 651</td>	Bond Proceeds							(1,001.651)			(1 001 651
Capital Outlay         437,937         25,564         434,900         387,408         3,477,051         4,762,86           Non-Cash Capital Asset Transactions         140,516         140,516         140,516								(1,001,001)		(2 422 446)	
Non-Cash Capital Asset Transactions 140,516 140,51				,				0		(2,123,446)	
		437,937	25,564	434,900	387,408			3,477,051			
Change in Net Assets (Total Agrees with AFR***) 246,453 (48,498) (1,043,486) 273,925 106,207 (406,036) 3,288,596 14,173 (1,215,954) 1,215,38											
	Change in Net Assets (Total Agrees with AFR***)	246,453	(48,498)	(1,043,486)	273,925	106,207	(406,036)	3,288,596	14,173	(1,215,954)	1,215,380

<sup>\*</sup>Defined as any capital outlay expenses from Educational & General, Designated, Auxiliary, or Restricted Expendable Funds.

\*\*Defined as any capital outlay expense from funds other than Educational & General, Designated, Auxiliary, or Restricted Expendable.

\*\*\*As reported for "Changes in Net Assets" shown on Schedule of Revenues, Expenses, and Changes in Net Assets (SRECNA) in Annual Financial Report.

Texas State Technical College - Waco For the Year Ended August 31, 2008 Source: FY 2008 Annual Financial Report

#### **FOOTNOTES:**

**FN1:** Scholarship Discounts and Allowances are scholarships, fellowships, and grants applied to tuition. The discount eliminates tuition revenues that are paid for by University resources which are recorded as revenue elsewhere on the financial statements (i.e. federal and state contracts and grants revenues). In addition, Scholarship Discounts and Allowances eliminate tuition revenue that is exempted from payment due to tuition exemptions approved by the Texas Legislature. Waivers, remissions, and exemptions represent tuition and fee dollars forgone by the university - some are required by statute. See the Integrated Financial Reporting System (IFRS) report submitted to THECB for details on waivers, exemptions, tuition, and fees. Allocation methods to individual funds shown may vary between institutions.

FN2: Endowment and Interest Income includes interest income and endowment payouts.

**FN3:** Other Income is primarily Other Operating and Other Non-operating Revenues from the AFR. Other Expenses is primarily Other Nonoperating Expenses from the AFR.

**FN4**: Bond Proceeds are funds received from the sale of bonds and commercial paper used to finance capital projects. This amount includes actual proceeds and accrued or anticipated proceeds to be transferred from System. Independent institutions report only to the extent expended in current year.

**FN5:** Debt service payments are payments to service and retire debt issued to fund capital projects. System components do this via transfers to System Administrations. Independent institutions use direct payment to appropriate paying agents.

**FN6**: Unrealized Gains / (Losses) represent the increase in the Fair Market Value of Investments and Endowments. Unrealized Gains / (Losses) are accrued as non-cash transactions. Therefore, funds are not actually received for this revenue stream. Accordingly, this revenue is not cash revenue and cannot be used by the University to fund operations.

**FN7:** Additions to Permanent Endowments are additions to endowment principal. This revenue is restricted for investment purposes only and cannot be used to fund operations. Only interest income from these endowments, which is reported on the Endowment and Investment Income line of this report, can be used by the University to fund operations.

**FN8:** Distributions from the Available University Fund appropriated through the Appropriation Bill are first used to pay debt service costs on Permanent University Fund Bonds. Funds remaining are distributed to constitutionally designated institutions to promote academic excellence. Only the Excellence funding is shown at the institution level. The AUF funds used to pay debt service on PUF bonds are reported at the System level.

**FN9:** Auxiliary Enterprises include athletics, housing and food, student services, and parking and transportation. Auxiliary Enterprises are required to be self-supporting, and therefore must operate on the funds they generate.

**FN10**: N/A

This document is available on the Texas Higher Education Coordinating Board Website: http://www.thecb.state.tx.us

#### For more information contact:

External Relations
(512) 427-6111
er@thecb.state.tx.us
or
Finance & Resource Planning
(512) 427-6130